Alachua County School District

	ting from bond issuance and refunding: pital Projects, COBI Bonds	<u>Debit</u>	<u>Credit</u>
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3711	Premium on Sale of Bonds		-
	ey bond issues for the 2017-2018 fiscal year.		
	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
2210	Accided interest i ayable (dinking i und Accidais)		
No current bo	and refunding for 2017-2018 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance b	oond refunding for the 2017-18 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued in	Accrued Interest Payable nterest for the 2017-2018 fiscal year		-
	·		
Year-end ent		<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash  Dua fram Other Association	889,410.10	
1220 9200/730	Due from Other Agencies  Dues and Fees (Administrative expense)	- 872.72	
9200/730	Interest	012.12	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		877,298.96
3325	Interest on Undistributed CO&DS		12,983.86
To record CC	2&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment ea	arnings.		
Fund 100 Ge	neral Fund		
Account #	<u>Description</u>	4= 0.15 ==	
7200/310	Professional and Technical Services	15,942.78	45.040.70
3323 To record am	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as		15,942.78
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
•	bt Service, SBE/COBI Bonds		
Account #	Description		
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 3322	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds		160 610 36
3322	SBA Sinking Fund Earnings	<u>-</u>	169,610.26 1,016.47
11XX	Cash		3,265.62
	ot service payments, MVLR withheld for debt service, investment		5,200.02
	ited fees, reversal of accrued interest, and transfer of prior year		
•	nding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
agont.	on of activity in fund 210, Debt Service:		
			5,535.11
Reconciliation	nd balance as provided in prior school year		
Reconciliation Beginning fur Plus:			169,610.26
Reconciliation Beginning fur Plus: CO&DS	withheld		
Reconciliation Beginning fur Plus: CO&DS Bond inf	withheld lerest (revenue on withheld MVLR)		1,016.47
Reconciliation Beginning fur Plus: CO&DS Bond int	withheld terest (revenue on withheld MVLR) and bond proceeds		1,016.47 -
Reconciliation Beginning fur Plus: CO&DS Bond int Refunde	withheld lerest (revenue on withheld MVLR)		1,016.47 - -
Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiur Less:	withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds		-
Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa	withheld terest (revenue on withheld MVLR) and bond proceeds		1,016.47 - - 163,000.00 10,770.00
Reconciliation Beginning fur Plus: CO&DS Bond intl Refunde Premiur Less: Principa Interest	withheld derest (revenue on withheld MVLR) ed bond proceeds in on refunded bonds I payments		163,000.00 10,770.00
Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa Interest Dues ar Paymen	withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds  I payments expenditure ad fees (fees on bond interest above) tts to refunded bonds escrow agent		
Reconciliation Beginning fur Plus: CO&DS Bond inf Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds  I payments expenditure ad fees (fees on bond interest above) ats to refunded bonds escrow agent ad fees on refunded bonds (admin and underwriter fees)		163,000.00 10,770.00
Reconciliation Beginning fur Plus: CO&DS Bond inf Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds  I payments expenditure ad fees (fees on bond interest above) ats to refunded bonds escrow agent ad fees on refunded bonds (admin and underwriter fees) at on refunded bonds	_	163,000.00 10,770.00

**Baker County School District** 

Fund 310 C	Iting from bond issuance and refunding:  apital Projects, COBI Bonds	<u>Debit</u>	Credit
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	=	
3711	Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current be	ond refunding for 2017-2018 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	=	
3715 3792	Sale of Refunding Bonds  Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	-
	nterest for the 2017-2018 fiscal year		
Year-end en	trine:	Debit	Credit
		Debit	Credit
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	164,905.35	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	135.90	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		163,019.47
3325	Interest on Undistributed CO&DS		2,021.78
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	_	
3321	CO&DS Distributed		_
3325	Interest on Undistributed CO&DS		-
T 10	Deferred Revenues - Unavailable, CO&DS disbursements, and		
	arnings		
investment e			
	eneral Fund		
investment e Fund 100 Ge Account #	eneral Fund  Description	0.400.70	
investment e Fund 100 Ge Account # 7200/310	eneral Fund  Description  Professional and Technical Services	2,482.53	2 482 53
investment e Fund 100 Ge Account # 7200/310 3323	eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	2,482.53	2,482.53
investment e Fund 100 Ge Account # 7200/310 3323 To record an	eneral Fund  Description  Professional and Technical Services	2,482.53	2,482.53
investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A	Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as	2,482.53	2,482.53
investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration COUNTY WITH THE PROPERTY OF T	2,482.53	2,482.53
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal	2,482.53	2,482.53
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest	2,482.53 - -	2,482.53
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	2,482.53 - - -	2,482.53
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	2,482.53 - - - - -	2,482.53
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	2,482.53 - - - - - -	2,482.53 -
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	2,482.53 - - - - -	2,482.53 - -
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	2,482.53 - - - - -	2,482.53 - - -
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	2,482.53	2,482.53 - - - -
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	2,482.53	2,482.53 - - - -
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reli	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	2,482.53 - - - - - -	2,482.53 - - -
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reli	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	2,482.53	2,482.53 - - - -
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	2,482.53 - - - - -	2,482.53 - - -
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	2,482.53 - - - - -	2,482.53 - - -
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	2,482.53 - - - - -	2,482.53 - - -
investment e  Fund 100 Gr  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent.  Reconciliati Beginning fu Plus: CO&DS	Peneral Fund  Description Professional and Technical Services	2,482.53 	2,482.53 - - -
investment e  Fund 100 Gr  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond in	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Ton of activity in fund 210, Debt Service: Individual control of the contro	2,482.53 	2,482.53 - - - -
investment e  Fund 100 Gr  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Pon of activity in fund 210, Debt Service: Indicated the service on withheld MVLR)  Swithheld Iterest (revenue on withheld MVLR)  Red Description  Redemption of Principal Interest Swithheld Interest Swi	2,482.53 	2,482.53 - - - - -
investment e  Fund 100 Gr  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Ton of activity in fund 210, Debt Service: Individual control of the contro	2,482.53 	2,482.53 - - - - -
investment e  Fund 100 Gr  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year Si withheld Iterest (revenue on withheld MVLR) India balance as provided bonds In payments	2,482.53 	2,482.53
investment e  Fund 100 Gr  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiuu Less: Principa Interest	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld terest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds  all payments expenditure	2,482.53 	2,482.53
investment e  Fund 100 Gr  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati  Beginning fu Plus:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash by service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Swithheld terest (revenue on withheld MVLR) ed bond proceeds on on refunded bonds all payments expenditure and fees (fees on bond interest above)	2,482.53 	2,482.53
investment e  Fund 100 Gr  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladavance refuadrance refundrance	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld terest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds  all payments expenditure	2,482.53 	2,482.53
investment e  Fund 100 Gr  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refundvance r	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld terest (revenue on withheld MVLR) ed bond proceeds on on refunded bonds  all payments expenditure and fees (fees on bond interest above) and the service on the process of the payments of the	2,482.53	2,482.53

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

Entrice recu			
Enuies resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	=	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	ricorded interest rayasie (emining rand residue)		
No current be	ond refunding for 2017-2018 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	=	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	Accrued Interest Payable (Sinking Fund Accruals)		-
<u></u> 10	Accided interest Layable (Siliking Fulld Accides)		-
No advance	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2017-2018 fiscal year		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
	Description		
Account # 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 3325	CO&DS Distributed Interest on Undistributed CO&DS		256,498.27 11,991.26
3323	interest on Ondistributed CO&DS		
To record CO	O&DS disbursements, investment earnings, and treasury fees.		11,001.20
To record CO	O&DS disbursements, investment earnings, and treasury fees.		11,331.20
2632	Deferred Revenues - Unavailable - Prior Year		11,001.20
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	
2632 3321 3325 To record PY	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and		
2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	
2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arrnings. eneral Fund	-	
2632 3321 3325 To record PY investment e Fund 100 Ge Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description	- 14 723 07	
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arrnings. eneral Fund	14,723.97	14,723.97
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	14,723.97	-
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	14,723.97	-
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	14,723.97	-
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	14,723.97	-
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	14,723.97	-
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest	687,000.00 40,570.00	-
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	687,000.00 40,570.00 512.42	-
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 700/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	687,000.00 40,570.00	-
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	687,000.00 40,570.00 512.42	-
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 700/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	687,000.00 40,570.00 512.42	-
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	687,000.00 40,570.00 512.42	- 710,375.76 4,257.27
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	687,000.00 40,570.00 512.42	- - 14,723.97
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	687,000.00 40,570.00 512.42	- 710,375.76 4,257.27
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, relations	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	687,000.00 40,570.00 512.42	- 710,375.76 4,257.27
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	687,000.00 40,570.00 512.42	- 710,375.76 4,257.27
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	687,000.00 40,570.00 512.42	- 710,375.76 4,257.27
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:	687,000.00 40,570.00 512.42	- 710,375.76 4,257.27
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	687,000.00 40,570.00 512.42	- 710,375.76 4,257.27
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indiabalance as provided in prior school year	687,000.00 40,570.00 512.42	710,375.76 4,257.27 13,449.39
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refuadent.  Reconciliation Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration  / Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service:  Indi balance as provided in prior school year	687,000.00 40,570.00 512.42	14,723.97 710,375.76 4,257.27 13,449.39 20,578.02 710,375.76
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  / Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR)	687,000.00 40,570.00 512.42	14,723.97 710,375.76 4,257.27 13,449.39 20,578.02 710,375.76
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration  / Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service:  Indi balance as provided in prior school year	687,000.00 40,570.00 512.42	14,723.97 710,375.76 4,257.27 13,449.39 20,578.02 710,375.76
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a cuticle XII, Section 9, Subsection (d) of the Florida Constitution.  / Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash    Description	687,000.00 40,570.00 512.42	14,723.97 710,375.76 4,257.27 13,449.39 20,578.02 710,375.76
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a cuticle XII, Section 9, Subsection (d) of the Florida Constitution.  / Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash    Description	687,000.00 40,570.00 512.42	710,375.76 4,257.27 13,449.39
2632 3321 3325 To record PY investment e  Fund 100 Ge Account # 7200/310 3323 To record amprovided in A  Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refund-Premiun Less: Principa Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as utricle XII, Section 9, Subsection (d) of the Florida Constitution.  pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indiana balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds  al payments expenditure	687,000.00 40,570.00 512.42	14,723.97  710,375.76 4,257.27 13,449.39  20,578.02  710,375.76 4,257.27 687,000.00 40,570.00
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual cash provided in prior school year Swithheld Interest (revenue on withheld MVLR) Interest (rev	687,000.00 40,570.00 512.42	14,723.97  710,375.76 4,257.27 13,449.39  20,578.02 710,375.76 4,257.27 687,000.00
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent.  Reconciliati Beginning fur Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Formula withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR) ed bond proceeds Interest (revenue on withheld MVLR) ed bond proceeds Interest (revenue on bond interest above) Interest (fees on bond interest above) Interest	687,000.00 40,570.00 512.42	14,723.97  710,375.76 4,257.27 13,449.39  20,578.02  710,375.76 4,257.27 687,000.00 40,570.00
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 29200/710 9200/720 9200/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu advance refu agent.  Reconciliati Beginning fun Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds  al payments expenditure ind fees (fees on bond interest above) ints to refunded bonds escrow agent ind fees on refunded bonds (admin and underwriter fees)	687,000.00 40,570.00 512.42	14,723.97  710,375.76 4,257.27 13,449.39  20,578.02  710,375.76 4,257.27 687,000.00 40,570.00
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 29200/710 9200/720 9200/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu advance refu agent.  Reconciliati Beginning fun Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR) Interest	687,000.00 40,570.00 512.42	14,723.97  710,375.76 4,257.27 13,449.39  20,578.02  710,375.76 4,257.27 687,000.00 40,570.00

## **Bradford County School District**

Fund 310 Ca	Iting from bond issuance and refunding:	<u>Debit</u>	Credi
	pital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current be	and refunding for 2017-2018 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2017-18 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued i	Accrued Interest Payable nterest for the 2017-2018 fiscal year		-
	·	D-L:4	0
Year-end en		<u>Debit</u>	Credi
	pital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	110,414.51	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	90.99	
9200/710 2632	Interest Deferred Revenues - Unavailable		
3321	CO&DS Distributed		109,151.79
3325	Interest on Undistributed CO&DS		1,353.7
To record CO	O&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
investment e	Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.		
Fund 100 Ge	<u> </u>		
Account #	Description		
7200/310	Professional and Technical Services	1,662.21	
3323	CO&DS Withheld for Administration		1,662.2
	nounts withheld from MVLR for actual administration fees as		
•	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	bt Service, SBE/COBI Bonds  Description		
Account # 9200/710	<u>Description</u> Redemption of Principal	-	
3200/110	Interest	-	
		-	
9200/720 9200/730	SBA Sinking Fund Administration Fees		
9200/720 9200/730 9200/761	Payments to Refunding Bond Escrow	-	
9200/710 9200/720 9200/730 9200/761 2210 1114	· · · · · · · · · · · · · · · · · · ·	-	-
9200/720 9200/730 9200/761 2210 1114 3322	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	-	-
9200/720 9200/730 9200/761 2210 1114 3322 3326	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	- - -
9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	:	: :
9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	:	- - - -
9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	: :	: : :
9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	:	- - - -
9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	: :	-
9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refu advance refu agent.	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	:	-
9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus:	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash by service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  In displaying the payable of the payments of the payable	:	-
9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated the service in the		-
9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash by service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  In displaying the payable of the payments of the payable		-
9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: In display the payments of the p	· · · · · · · · · · · · · · · · · · ·	-
9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less:	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicate the bonds in prior school year  withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds		-
9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus:	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld terest (revenue on withheld MVLR) ad bond proceeds on on refunded bonds all payments		- - - - - - - - -
9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicate the bonds in prior school year  withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds		-
9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a Paymer	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year  withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds In payments expenditure India fees (fees on bond interest above) Interest (fees on bond interest above) Interest of the service of the se		- - - - - - - - - - -
9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus:	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds In payments expenditure ind fees (fees on bond interest above)		- - - - - - - - - - - - - -

## **Brevard County School District**

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	3		
No current bo	ond refunding for 2017-2018 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114 9200/730	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
,	. 155.555		-
No advance I	oond refunding for the 2017-18 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued in	Accrued Interest Payable nterest for the 2017-2018 fiscal year		-
	,		
Year-end en		<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>	4 024 500 65	
11XX 1220	Cash Due from Other Agencies	1,931,588.65	
9200/730	Dues and Fees (Administrative expense)	2,216.00	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		1,900,836.40
3325	Interest on Undistributed CO&DS		32,968.25
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	<u>-</u>	
	CO&DS Distributed		-
3321			_
3325	Interest on Undistributed CO&DS		
3325 To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		
3325 To record PY investment ea	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		
3325 To record PY investment ea Fund 100 Ge	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		
3325 To record PY investment expend 100 Geodunt #	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Seneral Fund  Description	40 481 46	
3325 To record PY investment ea Fund 100 Ge	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	40,481.46	40,481.46
3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description  Professional and Technical Services	40,481.46	40,481.46
3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund Description Professional and Technical Services CO&DS Withheld for Administration	40,481.46	40,481.46
3325 To record PY investment expended to the following series of the following	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as	40,481.46	40,481.46
3325 To record PY investment expend 100 Geta Account # 7200/310 3323 To record amprovided in A Fund 210 Deta Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds Description		40,481.46
3325 To record PY investment expended and 100 Geometric Account #7200/310 3323 To record amprovided in Aford 100 Deometric Account #9200/710	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional Administration fees as a pricile XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal	659,000.00	40,481.46
3325 To record PY investment expended from 100 Geta Account #7200/310 3323 To record amprovided in Afocount #9200/710 9200/720	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds Description		40,481.46
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Postription  Redemption of Principal Interest  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	659,000.00 109,008.18 546.38	40,481.46
3325 To record PY investment expression for the second are provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  Founds withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pot Service, SBE/COBI Bonds  Description  Redemption of Principal Interest  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable	659,000.00 109,008.18 546.38	40,481.46
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration resease as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	659,000.00 109,008.18 546.38	_
3325 To record PY investment expression and the following states of the follow	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  Founds withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pot Service, SBE/COBI Bonds  Description  Redemption of Principal Interest  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable	659,000.00 109,008.18 546.38	40,481.46 40,481.46 - 757,446.14 4,539.36
3325 To record PY investment expended in Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pot Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	659,000.00 109,008.18 546.38	- 757,446.14
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of Service payments, MVLR withheld for debt service, investment	659,000.00 109,008.18 546.38	- 757,446.14 4,539.36
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, relations	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	659,000.00 109,008.18 546.38	- 757,446.14 4,539.36
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, relations	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of Service payments, MVLR withheld for debt service, investment	659,000.00 109,008.18 546.38	- 757,446.14 4,539.36
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pot Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	659,000.00 109,008.18 546.38	- 757,446.14 4,539.36
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Total Service, investment SBA Service payments, MVLR withheld for debt service, investment SBA Service payments, MVLR withheld for debt service, investment SBA Service payments, MVLR withheld for debt service, investment SBA Service payments, MVLR withheld for debt service, investment SBA Service payments, MVLR withheld for debt service, investment SBA Service payments, MVLR withheld for debt service, investment SBA Service payments, MVLR withheld for debt service, investment SBA Service payments, MVLR withheld for debt service, investment SBA Service payments, MVLR withheld for debt service, investment SBA Service payments, MVLR withheld for debt service, investment SBA Service payments, MVLR withheld for debt service, investment SBA Service payments, MVLR withheld for debt service, investment SBA Service payments, MVLR withheld for debt service, investment SBA Service payments, MVLR withheld for debt service, investment SBA Service payments, MVLR withheld for debt service, investment	659,000.00 109,008.18 546.38	757,446.14 4,539.36 12,810.89
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pot Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	659,000.00 109,008.18 546.38	- 757,446.14 4,539.36
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description SBA Sinking Fund Earnings Cash Description Of activity in fund 210, Debt Service:  The balance as provided in prior school year  Withheld	659,000.00 109,008.18 546.38	757,446.14 4,539.36 12,810.89 51,798.96 757,446.14
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in	Description Possional and Technical Services CO&DS Withheld for Administration Possional and Technical Services CO&DS Withheld for Administration Pounts withheld from MVLR for actual administration fees as Possional and Technical Services CO&DS Withheld for Administration fees as Possional Service of the Florida Constitution. Possional Service of the F	659,000.00 109,008.18 546.38	757,446.14 4,539.36 12,810.89 51,798.96
3325 To record PY investment expression of the provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 111XX To record del earnings, rela advance refu agent.  Reconciliation of the provided in A Fund 210 De Account # 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9200/761 9	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  Professional and Technical Services  CO&DS Withheld for Administration fees as a stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description  Redemption of Principal Interest  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pen of activity in fund 210, Debt Service:  In displaying the service on withheld MVLR)  Red bond proceeds	659,000.00 109,008.18 546.38	757,446.14 4,539.36 12,810.89 51,798.96 757,446.14
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 111XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur	Description Possional and Technical Services CO&DS Withheld for Administration Possional and Technical Services CO&DS Withheld for Administration Pounts withheld from MVLR for actual administration fees as Possional and Technical Services CO&DS Withheld for Administration fees as Possional Service of the Florida Constitution. Possional Service of the F	659,000.00 109,008.18 546.38	757,446.14 4,539.36 12,810.89 51,798.96 757,446.14
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  Professional and Technical Services  CO&DS Withheld for Administration fees as a stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description  Redemption of Principal Interest  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pen of activity in fund 210, Debt Service:  In displaying the service on withheld MVLR)  Red bond proceeds	659,000.00 109,008.18 546.38	757,446.14 4,539.36 12,810.89 51,798.96 757,446.14
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refundad Premiur Less: Principa Interest	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Of service, investment at the field fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pon of activity in fund 210, Debt Service:  Indicated the service on withheld MVLR) Indicated the service on withheld MVLR) Indicated the service on withheld MVLR) Indicated the service on refunded bonds In payments In	659,000.00 109,008.18 546.38	51,798.96 757,446.14 4,539.36 12,810.89 51,798.96 757,446.14 4,539.36
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunded Premiur Less: Principa Interest Dues an	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Company of the Principal Company of t	659,000.00 109,008.18 546.38	51,798.96 757,446.14 4,539.36 12,810.89 51,798.96 757,446.14 4,539.36
3325 To record PY investment expression and provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 9200/730 9200/730 9200/761 2210 11114 3322 3326 111XX To record del earnings, rela advance refu agent.  Reconciliation Refunda Premiur Less: Principa Interest Dues ar Paymer	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Of service, investment at the field fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pon of activity in fund 210, Debt Service:  Indicated the service on withheld MVLR) Indicated the service on withheld MVLR) Indicated the service on withheld MVLR) Indicated the service on refunded bonds In payments In	659,000.00 109,008.18 546.38	51,798.96 757,446.14 4,539.36 12,810.89 51,798.96 757,446.14 4,539.36
3325 To record PY investment expended in A Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principal Interest Dues ar Paymer	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pen of activity in fund 210, Debt Service:  Indicated the service on withheld MVLR)  Add balance as provided in prior school year  Pen of activity in fund 210, Debt Service:  Indicated the service on withheld MVLR)  Add bond proceeds In on refunded bonds  In payments Expenditure  Indicated fees on bond interest above)  Interest fees on refunded bonds (admin and underwriter fees)  Interest fees on refunded bonds (admin and underwriter fees)  Interest fees on refunded bonds (admin and underwriter fees)  Interest fees fees on refunded bonds (admin and underwriter fees)	659,000.00 109,008.18 546.38	51,798.96 757,446.14 4,539.36 12,810.89 51,798.96 757,446.14 4,539.36

## **Broward County School District**

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current be	ond refunding for 2017-2018 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		<del>-</del>
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
-			
No advance	bond refunding for the 2017-18 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2017-2018 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	8,333,926.43	
1220	Due from Other Agencies	-	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	9,269.71	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		8,205,287.12
3325	Interest on Undistributed CO&DS		137,909.02
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
investment e	Deferred Revenues - Unavailable, CO&DS disbursements, and		
	Ü		
Fund 100 Ge			
Account # 7200/310	Description Professional and Technical Services	160 227 40	
3323	CO&DS Withheld for Administration	169,337.40	169,337.40
	nounts withheld from MVLR for actual administration fees as		. 23,037 . 10
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
	Description		
Account #	Description	2 224 000 00	
Account # 9200/710	Redemption of Principal	2,334,000.00	
9200/710 9200/720	Redemption of Principal Interest	590,371.55	
9200/710 9200/720 9200/730	Redemption of Principal Interest SBA Sinking Fund Administration Fees	590,371.55 2,102.37	
9200/710 9200/720	Redemption of Principal Interest	590,371.55	
9200/710 9200/720 9200/730 9200/761	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	590,371.55 2,102.37 3,767,723.12	3,767,723.12
9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	590,371.55 2,102.37 3,767,723.12	2,914,535.48
9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	590,371.55 2,102.37 3,767,723.12	2,914,535.48 17,466.77
9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	590,371.55 2,102.37 3,767,723.12	2,914,535.48
9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	590,371.55 2,102.37 3,767,723.12	2,914,535.48 17,466.77
9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	590,371.55 2,102.37 3,767,723.12	2,914,535.48 17,466.77
9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	590,371.55 2,102.37 3,767,723.12	2,914,535.48 17,466.77
9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu agent.	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	590,371.55 2,102.37 3,767,723.12	2,914,535.48 17,466.77
9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	590,371.55 2,102.37 3,767,723.12	2,914,535.48 17,466.77 54,447.47
9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	590,371.55 2,102.37 3,767,723.12	2,914,535.48 17,466.77
9200/710 9200/720 9200/730 9200/761 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	590,371.55 2,102.37 3,767,723.12	2,914,535.48 17,466.77 54,447.47
9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year swithheld terest (revenue on withheld MVLR)	590,371.55 2,102.37 3,767,723.12	2,914,535.48 17,466.77 54,447.47 4,041,144.97
9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Plus: CO&DS Bond in Refundi	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR) India debt Service Ser	590,371.55 2,102.37 3,767,723.12	2,914,535.48 17,466.77 54,447.47 4,041,144.97 2,914,535.48
9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Plus: CO&DS Bond in Refund. Premiun	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year swithheld terest (revenue on withheld MVLR)	590,371.55 2,102.37 3,767,723.12	2,914,535.48 17,466.77 54,447.47 4,041,144.97 2,914,535.48
9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refundd Premiur Less:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicate the description of the descrip	590,371.55 2,102.37 3,767,723.12	4,041,144.97 2,914,535.48 17,466.77 54,447.47
9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR) India debt Service Ser	590,371.55 2,102.37 3,767,723.12	2,914,535.48 17,466.77 54,447.47 4,041,144.97 2,914,535.48 17,466.77 - - 2,334,000.00
9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year swithheld terest (revenue on withheld MVLR) ed bond proceeds on on refunded bonds al payments expenditure and fees (fees on bond interest above)	590,371.55 2,102.37 3,767,723.12	2,914,535.48 17,466.77 54,447.47 4,041,144.97 2,914,535.48 17,466.77 - - 2,334,000.00 590,371.55 2,102.37
9200/710 9200/720 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year swithheld terest (revenue on withheld MVLR) ed bond proceeds on on refunded bonds all payments expenditure and fees (fees on bond interest above) at to refunded bonds escrow agent	590,371.55 2,102.37 3,767,723.12	2,914,535.48 17,466.77 54,447.47 4,041,144.97 2,914,535.48 17,466.77 - - 2,334,000.00 590,371.55 2,102.37
9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR) India balance debt service on on refunded bonds In payments Expenditure India fees (fees on bond interest above) Interest to refunded bonds escrow agent India fees on refunded bonds (admin and underwriter fees)	590,371.55 2,102.37 3,767,723.12	2,914,535.48 17,466.77 54,447.47 4,041,144.97 2,914,535.48 17,466.77 - - 2,334,000.00 590,371.55 2,102.37
9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR) India balance debt on balance debt on withheld MVLR) India balance debt on withh	590,371.55 2,102.37 3,767,723.12	4,041,144.97 2,914,535.48 17,466.77 54,447.47

**Calhoun County School District** 

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds		=
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current be	ond refunding for 2017-2018 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	- -	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued i	Accrued Interest Payable nterest for the 2017-2018 fiscal year		-
	·		
Year-end en		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	68,251.07	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	56.24	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		- 67,470.53
3325	Interest on Undistributed CO&DS		836.78
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e			
Fund 100 Ge			
Account # 7200/310	<u>Description</u> Professional and Technical Services	1,027.47	
3323	CO&DS Withheld for Administration	.,02	1,027.47
	nounts withheld from MVLR for actual administration fees as		
•	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account # 9200/710	<u>Description</u> Redemption of Principal	_	
9200/710	Interest	-	
	SBA Sinking Fund Administration Fees	-	
9200/730	Payments to Refunding Bond Escrow	-	
9200/761	Accrued Interest Payable	-	_
9200/761 2210	Cash with Fiscal/Service Agents		-
9200/761	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds		-
9200/761 2210 1114 3322 3326	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	
9200/761 2210 1114 3322 3326 11XX	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	-	-
9200/761 2210 1114 3322 3326 11XX To record de	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	-	-
9200/761 2210 1114 3322 3326 11XX To record de earnings, rela	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash		-
9200/761 2210 1114 3322 3326 11XX To record de earnings, rela	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	-	
9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refu advance refu agent.	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	-	
9200/761 2210 11114 3322 3326 111XX To record de earnings, reladvance refuagent.	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	<u>-</u>	
9200/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus:	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  India balance as provided in prior school year	-	-
9200/761 2210 11114 3322 3326 11XX To record de earnings, reladance refuagent.  Reconciliati Beginning fu Plus: CO&DS	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year  withheld	- -	- - -
9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  India balance as provided in prior school year	- -	-
9200/761 2210 11114 3322 3326 311XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  s withheld terest (revenue on withheld MVLR)	-	- - - - - -
9200/761 2210 11114 3322 3326 111XX To record de earnings, reladavance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bondi Refund Premiul Less:	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicate the payments of t	-	- - - - -
9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Indicate the payments of	- -	- - - - - -
9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principa Interest	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicate the payments of t	-	- - - - - - -
9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu Less: Principa Interest Dues a Paymei	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  swithheld terest (revenue on withheld MVLR) ed bond proceeds an on refunded bonds al payments expenditure and fees (fees on bond interest above) at to refunded bonds escrow agent	-	- - - - - - - - - -
9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principat Interest Dues au Paymer Dues au	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  swithheld terest (revenue on withheld MVLR) ed bond proceeds an on refunded bonds al payments expenditure and fees (fees on bond interest above) at to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	-	- - - - - - - - - - -
9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principat Interest Dues au Paymer Dues au	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual bonds as provided in prior school year  Swithheld Iterest (revenue on withheld MVLR) Individual bonds Individual payments Individual bonds Individ	-	

**Charlotte County School District** 

	ılting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	Credit
Account # 11XX	<u>Description</u> Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ney bond issues for the 2017-2018 fiscal year.		-
	,		
	ebt Service Current Bond Refunding		
Account # 9299/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current b	ond refunding for 2017-2018 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable	-	_
	interest for the 2017-2018 fiscal year		
	·		
Year-end er		<u>Debit</u>	Credit
Fund 360 C	apital Projects, CO&DS		
Account #	<u>Description</u>	400 400 00	
11XX	Cash  Due from Other Agencies	183,436.20	
1220 9200/730	Due from Other Agencies  Dues and Fees (Administrative expense)	- 563.96	
9200/730	Interest	303.90	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		175,609.93
3325	Interest on Undistributed CO&DS		8,390.23
To record Co	O&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 P	Y Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	earnings.		
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	10,302.30	
3323	CO&DS Withheld for Administration		10,302.30
	nounts withheld from MVLR for actual administration fees as		
•	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	484,000.00	
9200/720	Interest	29,020.00	
9200/730 9200/761	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	361.32	
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
	ebt service payments, MVLR withheld for debt service, investment		
_	ated fees, reversal of accrued interest, and transfer of prior year		
advance refu agent.	unding cash with fiscal agent to payments of refunded bonds escrow		
_			
	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		14,715.28
Plus:	2 withhold		E00 007 77
	S withheld nterest (revenue on withheld MVLR)		500,907.77 3,001.93
	led bond proceeds		3,001.93
i vei ui lu	m on refunded bonds		-
	al nayments		484,000.00
Premiu	ai payments		29,020.00
Premiu Less: Princip Interes	t expenditure		
Premiu Less: Princip Interes Dues a	t expenditure nd fees (fees on bond interest above)		361.32
Premiu Less: Princip Interes Dues a Payme	t expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent		361.32 -
Premiu Less: Princip Interes Dues a Payme Dues a	t expenditure  nd fees (fees on bond interest above)  nts to refunded bonds escrow agent  nd fees on refunded bonds (admin and underwriter fees)		361.32 - - -
Premiu Less: Princip Interes Dues a Payme Dues a	t expenditure  nd fees (fees on bond interest above)  nts to refunded bonds escrow agent  nd fees on refunded bonds (admin and underwriter fees)  nt on refunded bonds	_	361.32 - - - 5.243.6

Citrus County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current be	and refunding for 2017 2018 fiscal year		
	and refunding for 2017-2018 fiscal year.		
	bt Service Advance Bond Refunding		
Account # 1114	Description Cook with Figure / Sontine Agents		
9200/730	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	- -	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance I	bond refunding for the 2017-18 fiscal year.		
	bbt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2017-2018 fiscal year		
Year-end en	La la constantina de la constantina della consta	Dabit	Cradit
		<u>Debit</u>	Credit
	upital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	167,697.92	
1220	Due from Other Agencies	107,097.92	
9200/730	Dues and Fees (Administrative expense)	515.58	
9200/710	Interest		
2632	Deferred Revenues - Unavailable CO&DS Distributed		- 160 F42 04
3321 3325	Interest on Undistributed CO&DS		160,543.04 7,670.46
	0&DS disbursements, investment earnings, and treasury fees.		.,0. 0. 10
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
To record PY			
investment e	arnings.		
	•		
investment ea	eneral Fund		
investment e	•	9,418.50	
investment ex Fund 100 Ge Account # 7200/310 3323	eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	9,418.50	9,418.50
investment ex Fund 100 Ge Account # 7200/310 3323 To record am	Pineral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  rounts withheld from MVLR for actual administration fees as	9,418.50	9,418.50
investment ex Fund 100 Ge Account # 7200/310 3323 To record am	eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	9,418.50	9,418.50
investment ex Fund 100 Ge Account # 7200/310 3323 To record amprovided in A	Pineral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  rounts withheld from MVLR for actual administration fees as	9,418.50	9,418.50
investment e.  Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bbt Service, SBE/COBI Bonds Description	, 	9,418.50
investment e. Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Preral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Public Service, SBE/COBI Bonds  Description Redemption of Principal	442,000.00	9,418.50
investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Poscription Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Poscription Redemption of Principal Interest	442,000.00 27,000.00	9,418.50
investment e. Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	442,000.00	9,418.50
investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Poscription Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Poscription Redemption of Principal Interest	442,000.00 27,000.00 330.33	9,418.50
investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	442,000.00 27,000.00 330.33	9,418.50 -
investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Professional and Technical Services CO&DS Withheld for Administration Rounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	442,000.00 27,000.00 330.33	457,938.46
investment e:  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Professional and Technical Services CO&DS Withheld for Administration Rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	442,000.00 27,000.00 330.33	- 457,938.46 2,744.42
investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX	Professional and Technical Services CO&DS Withheld for Administration Rounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	442,000.00 27,000.00 330.33	457,938.46
investment e:  Fund 100 Ge  Account # 7200/310 3323  To record am provided in A Fund 210 De  Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX  To record del	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	442,000.00 27,000.00 330.33	- 457,938.46 2,744.42
investment experience investment experience in the following state of the following state o	Professional and Technical Services CO&DS Withheld for Administration Rounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	442,000.00 27,000.00 330.33	- 457,938.46 2,744.42
investment experience investment experience in the following state of the following state o	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	442,000.00 27,000.00 330.33	- 457,938.46 2,744.42
investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	442,000.00 27,000.00 330.33	- 457,938.46 2,744.42
investment e: Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	442,000.00 27,000.00 330.33	457,938.46 2,744.42 8,647.45
investment e:  Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fun	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	442,000.00 27,000.00 330.33	- 457,938.46 2,744.42
investment e:  Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus:	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	442,000.00 27,000.00 330.33	457,938.46 2,744.42 8,647.45
investment e:  Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS	Preferal Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Ton of activity in fund 210, Debt Service: Indicated the service of the serv	442,000.00 27,000.00 330.33	457,938.46 2,744.42 8,647.45
investment expenses investment expenses investment expenses in the following in the followi	Description Professional and Technical Services	442,000.00 27,000.00 330.33	457,938.46 2,744.42 8,647.45 13,688.03 457,938.46
investment e:  Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur	Description Professional and Technical Services	442,000.00 27,000.00 330.33	457,938.46 2,744.42 8,647.45 13,688.03 457,938.46
investment e:  Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatia Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional and Technical Services CO&DS Withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Professional and Technical Services In displaying the Florida Constitution of the Florida Constitution.  Professional and Technical Services The Service Service Agents To Service Payments of Professional Service Agents To Service Payments To Service Payment	442,000.00 27,000.00 330.33	13,688.03 457,938.46 2,744.42 8,647.45
investment e:  Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa	Presiption Professional and Technical Services CO&DS Withheld for Administration Counts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional and Technical Services CO&DS Withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Professional and Technical Services In displayments  Professional and Technical Services  To Administration fees as ricle and interest and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Professional and Technical Services  To Administration fees as ricle and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Professional and Technical Services  To Administration fees as ricle and Constitution.  To	442,000.00 27,000.00 330.33	13,688.03 457,938.46 2,744.42 8,647.45 13,688.03 457,938.46 2,744.42
investment e:  Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunder Premiur Less: Principa Interest	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional and Technical Services CO&DS Withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Professional and Technical Services In displaying the Florida Constitution of the Florida Constit	442,000.00 27,000.00 330.33	13,688.03 457,938.46 2,744.42 8,647.45
investment experience investment experience in the following in the follow	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Coash Coas	442,000.00 27,000.00 330.33	13,688.03 457,938.46 2,744.42 8,647.45 13,688.03 457,938.46 2,744.42
investment e:  Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer Dues ar	Description Professional and Technical Services	442,000.00 27,000.00 330.33	13,688.03 457,938.46 2,744.42 8,647.45 13,688.03 457,938.46 2,744.42
investment e:  Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer Dues ar	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  But Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Cash  Other Service Payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Denote of activity in fund 210, Debt Service:  In diablance as provided in prior school year  Swithheld Iterest (revenue on withheld MVLR) and bond proceeds In on refunded bonds  In payments expenditure and fees (fees on bond interest above) Interest on refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) Interest or refunded bonds Interest on refunded bonds (admin and underwriter fees) Interest or refunded bonds Interest or refunded bonds (admin and underwriter fees) Interest or refunded bonds Interest or refunded bonds Interest or refunded bonds (admin and underwriter fees) Interest or refunded bonds Int	442,000.00 27,000.00 330.33	13,688.03 457,938.46 2,744.42 8,647.45 13,688.03 457,938.46 2,744.42

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

Lillies lesu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	- -	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	_	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current be	ond refunding for 2017-2018 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	=	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
NI- I	and of the first to the COLT to C		
	oond refunding for the 2017-18 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable nterest for the 2017-2018 fiscal year		-
No accided i	iterest for the 2017-2016 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	1,294,906.47	
1220	Due from Other Agencies	-	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	1,232.41	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		1,277,803.87
3325	Interest on Undistributed CO&DS		18,335.01
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
investment e	arnings.		
investment e Fund 100 Ge Account #	eneral Fund  Description		
investment e Fund 100 Ge Account # 7200/310	eneral Fund  Description  Professional and Technical Services	22,513.41	00.510
investment e Fund 100 Ge Account # 7200/310 3323	eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	22,513.41	22,513.41
investment e Fund 100 Ge Account # 7200/310 3323 To record arr	ernings.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  rounts withheld from MVLR for actual administration fees as	22,513.41	22,513.41
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	22,513.41	22,513.41
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	22,513.41	22,513.41
investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		22,513.41
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	183,000.00	22,513.41
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		22,513.41
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	183,000.00 22,260.00	22,513.41
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	eneral Fund  Description Professional and Technical Services	183,000.00 22,260.00 144.68	22,513.41
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	183,000.00 22,260.00 144.68	_
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	emeral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	183,000.00 22,260.00 144.68	- 200,576.72
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	183,000.00 22,260.00 144.68	_
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX	emeral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	183,000.00 22,260.00 144.68	- 200,576.72 1,202.05
investment e  Fund 100 Ge  Account # 7200/310 3323  To record am provided in A  Fund 210 De  Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX  To record de earnings, rela	emeral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	183,000.00 22,260.00 144.68	- 200,576.72 1,202.05
investment e  Fund 100 Ge  Account # 7200/310 3323  To record amprovided in A  Fund 210 De  Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX  To record de earnings, rela advance refu	emeral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	183,000.00 22,260.00 144.68	- 200,576.72 1,202.05
investment e  Fund 100 Ge  Account # 7200/310 3323  To record am provided in A  Fund 210 De  Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX  To record de earnings, rela	emeral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	183,000.00 22,260.00 144.68	- 200,576.72 1,202.05
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	emeral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	183,000.00 22,260.00 144.68	- 200,576.72 1,202.05
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pricie XII, Section 9, Subsection (d) of the Florida Constitution. Professional Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Cash Professional Administration fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Professional Administration Professional Constitution Professional Administration Professional Constitution Professional Administration Professional Constitution Professional Administration Professional Constitution Professional Constitut	183,000.00 22,260.00 144.68	200,576.72 1,202.05 3,625.91
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie	emeral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	183,000.00 22,260.00 144.68	- 200,576.72 1,202.05
investment e  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati  Beginning fur Plus: CO&DS	Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Professional Service, Service, Service, Subsection (d) of the Florida Constitution.  Perero Service, SEE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Coash Coash Service Agents Coash Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Con of activity in fund 210, Debt Service: Coash C	183,000.00 22,260.00 144.68	200,576.72 1,202.05 3,625.91
investment e  Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A  Fund 210 De  Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati  Beginning fur Plus: CO&DS Bond in	Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a pricicle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obstantial Service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Ton of activity in fund 210, Debt Service:  In withheld terest (revenue on withheld MVLR)	183,000.00 22,260.00 144.68	200,576.72 1,202.05 3,625.91
investment e  Fund 100 Ge  Account # 7200/310 3323  To record amprovided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX  To record de earnings, rela advance refu agent.  Reconciliation Plus: CO&DS Bond in Refundo	Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Perero Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: In displaying the service on withheld MVLR) In the service on withheld MVLR of the service on withheld deferest (revenue on withheld MVLR) In the service of the service	183,000.00 22,260.00 144.68	200,576.72 1,202.05 3,625.91 11,315.58 200,576.72
investment e  Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur	Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a pricicle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obstantial Service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Ton of activity in fund 210, Debt Service:  In withheld terest (revenue on withheld MVLR)	183,000.00 22,260.00 144.68	200,576.72 1,202.05 3,625.91 11,315.58 200,576.72
investment e  Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fun Plus: CO&DS Bond in Refunded Premiur Less:	Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pricial XII, Section 9, Subsection (d) of the Florida Constitution. Pereral Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  For of activity in fund 210, Debt Service:  In displaying the service on withheld MVLR) Add bond proceeds In on refunded bonds	183,000.00 22,260.00 144.68	200,576.72 1,202.05 3,625.91 11,315.58 200,576.72 1,202.05
investment e  Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent.  Reconciliation Beginning fun Plus: CO&DS Bond in Refundd Premiur Less: Principa	Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pricial XII, Section 9, Subsection (d) of the Florida Constitution. Pereral Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Per of activity in fund 210, Debt Service: In displace as provided in prior school year  Revithheld Iterest (revenue on withheld MVLR) In payments	183,000.00 22,260.00 144.68	200,576.72 1,202.05 3,625.91 11,315.58 200,576.72 1,202.05
investment e  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus: CO&DS Bond in Refundu Premiur Less: Principa Interest	Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pricial XII, Section 9, Subsection (d) of the Florida Constitution. Pereral Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  For of activity in fund 210, Debt Service:  In displaying the service on withheld MVLR) Add bond proceeds In on refunded bonds	183,000.00 22,260.00 144.68	200,576.72 1,202.05 3,625.91 11,315.58 200,576.72 1,202.05
investment e  Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A  Fund 210 De  Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati  Beginning fur Plus:	Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a pricicle XII, Section 9, Subsection (d) of the Florida Constitution.  Perero Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Per of activity in fund 210, Debt Service: The distance as provided in prior school year  Withheld Perest (revenue on withheld MVLR) The distance of the payments of the payments expenditure The payments expenditure The payments expenditure The payments of the payments and transfer of prior year and fees (fees on bond interest above) The payments of the payments and payments expenditure The payments of the payments and the payments are payments an	183,000.00 22,260.00 144.68	200,576.72 1,202.05 3,625.91 11,315.58 200,576.72 1,202.05
investment e  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues au Paymer Dues au	Percentage of the process of the pro	183,000.00 22,260.00 144.68	200,576.72 1,202.05 3,625.91 11,315.58 200,576.72 1,202.05
investment e  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues au Paymer Dues au	Percentage of the process of the pro	183,000.00 22,260.00 144.68	200,576.72 1,202.05 3,625.91 11,315.58 200,576.72 1,202.05

**Collier County School District** 

Entries resu	Ilting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No ourront b	and refunding for 2017 2019 fiscal year		
	ond refunding for 2017-2018 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
22 IU	Accided interest Fayable (Sitiking Fund Accidats)		-
No advance	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	interest for the 2017-2018 fiscal year		
Year-end en	tries:	Debit	Credit
		DODE	<u> Orcuit</u>
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	1,628,957.90	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,595.19	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		1 606 920 91
3325	Interest on Undistributed CO&DS		1,606,820.81 23,732.28
	O&DS disbursements, investment earnings, and treasury fees.		
	5 ( 15 )		
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
3325	Interest on Undistributed CO&DS		<u>-</u>
To record PY	Y Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e			
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	29,140.68	
3323	CO&DS Withheld for Administration		29,140.68
	nounts withheld from MVLR for actual administration fees as		
•	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>	007.000.00	
9200/710 9200/720	Redemption of Principal Interest	297,000.00 17,320.00	
9200/720	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 3326	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	_	306,750.51 1,838.35
11XX	Cash	•	5,952.41
	bbt service payments, MVLR withheld for debt service, investment		5,50£. TI
	ated fees, reversal of accrued interest, and transfer of prior year		
	unding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliati	on of activity in fund 210, Debt Service:		·
	nd balance as provided in prior school year		8,922.72
Plus:			-,- <u></u>
	S withheld		306,750.51
	nterest (revenue on withheld MVLR)		1,838.35
	ed bond proceeds m on refunded bonds		-
	on relatiaca portas		-
Less:	al payments		297,000.00
Less:			17,320.00
Less: Principa Interest	t expenditure		004.07
Less: Principa Interest Dues a	nd fees (fees on bond interest above)		221.27
Less: Principa Interest Dues a Paymel	nd fees (fees on bond interest above) nts to refunded bonds escrow agent		221.27 - -
Less: Principa Interest Dues a Paymer Dues a	nd fees (fees on bond interest above)		221.27 - - -
Less: Principa Interest Dues a Paymer Dues a	nd fees (fees on bond interest above) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds	<del>-</del>	221.27 - - - - 2,970.3

Columbia County School District

	Columbia County School District		
Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2017-2018 fiscal year.		-
	•		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current be	and refunding for 2017-2018 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	L ( " ( " 0047 10" )		
No advance	oond refunding for the 2017-18 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	=	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2017-2018 fiscal year		
Year-end en	rios:	Debit	Credit
		DCDIL	<u>Orcun</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	323,164.05	
1220 9200/730	Due from Other Agencies  Dues and Fees (Administrative expense)	- 283.28	
9200/730	Interest	203.20	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		319,232.81
3325	Interest on Undistributed CO&DS		4,214.52
To record CO	0&DS disbursements, investment earnings, and treasury fees.		
0000	D ( 1D		
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
3325	Interest on Undistributed CO&DS		-
			-
investment e	Deferred Revenues - Unavailable, CO&DS disbursements, and		
	-		
Fund 100 Ge			
Account #	Description		
7200/310	<del></del>		
	Professional and Technical Services	5,174.97	F 474 0-
3323	CO&DS Withheld for Administration	5,174.97	5,174.97
3323 To record am	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	5,174.97	5,174.97
3323 To record am provided in A	CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	5,174.97	5,174.97
3323 To record am provided in A	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	5,174.97	5,174.97
3323 To record am provided in A Fund 210 De Account #	CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description		5,174.97
3323 To record am provided in A Fund 210 De Account # 9200/710	CO&DS Withheld for Administration to the control of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description  Redemption of Principal	20,000.00	5,174.97
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Withheld for Administration to the counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.    Obt Service, SBE/COBI Bonds	20,000.00 1,140.00	5,174.97
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Withheld for Administration to counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  In the Service, SBE/COBI Bonds  Description  Redemption of Principal Interest  SBA Sinking Fund Administration Fees	20,000.00	5,174.97
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bbt Service, SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	20,000.00 1,140.00 14.85	5,174.97
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Withheld for Administration to counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  In the Service, SBE/COBI Bonds  Description  Redemption of Principal Interest  SBA Sinking Fund Administration Fees	20,000.00 1,140.00 14.85	5,174.97 -
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  In the Service, SBE/COBI Bonds  Description  Redemption of Principal Interest  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable	20,000.00 1,140.00 14.85	5,174.97 - 20,590.22
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	20,000.00 1,140.00 14.85	_
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	20,000.00 1,140.00 14.85	20,590.22
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	20,000.00 1,140.00 14.85	- 20,590.22 123.40
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, relation in April 200 Account # 9200/761 2210 1114 9322 9326 11XX	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  but Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	20,000.00 1,140.00 14.85	- 20,590.22 123.40
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	20,000.00 1,140.00 14.85	- 20,590.22 123.40
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, relation in April 200 Account # 9200/761 2210 1114 9322 9326 11XX	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  but Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	20,000.00 1,140.00 14.85	- 20,590.22 123.40
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	20,000.00 1,140.00 14.85	- 20,590.22 123.40
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Description**  Redemption of Principal Interest  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:	20,000.00 1,140.00 14.85	- 20,590.22 123.40 441.23
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fui	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	20,000.00 1,140.00 14.85	- 20,590.22 123.40
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  In of activity in fund 210, Debt Service:  In displaying the Florida Constitution fees as a constitution of the Florida Constitution.  Description Redemption 9, Subsection Fees Plorida Constitution.  Description Redemption 9, Subsection Fees Plorida Constitution.  Description Redemption 9, Subsection Fees Plorida Constitution.  Description Redemption 9, Subsection (d) of the Florida Constitution.  Description Redemption Fees Plorida Constitution.  Description Redemption Plorida Constitution Plorida Constit	20,000.00 1,140.00 14.85	20,590.22 123.40 441.23
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  In Secription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  In of activity in fund 210, Debt Service:  In displacements as provided in prior school year  withheld	20,000.00 1,140.00 14.85	- 20,590.22 123.40 441.23
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  In of activity in fund 210, Debt Service:  In displaying the Florida Constitution fees as a constitution of the Florida Constitution.  Description Redemption 9, Subsection Fees Plorida Constitution.  Description Redemption 9, Subsection Fees Plorida Constitution.  Description Redemption 9, Subsection Fees Plorida Constitution.  Description Redemption 9, Subsection (d) of the Florida Constitution.  Description Redemption Fees Plorida Constitution.  Description Redemption Plorida Constitution Plorida Constit	20,000.00 1,140.00 14.85	20,590.22 123.40 441.23 627.72 20,590.22
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund.	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Description** Redemption of Principal Interest** SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  **Den of activity in fund 210, Debt Service:** and balance as provided in prior school year  withheld terest (revenue on withheld MVLR)	20,000.00 1,140.00 14.85	20,590.22 123.40 441.23 627.72 20,590.22
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund.	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  **Description** Redemption of Principal Interest* SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  **Demonstruction** Demonstruction** Demonstruction* Demonstruction* Demonstruction* Demonstruction* Demonstruction	20,000.00 1,140.00 14.85	20,590.22 123.40 441.23 627.72 20,590.22
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa	CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds and on refunded bonds  Il payments	20,000.00 1,140.00 14.85	627.72 20,590.22 123.40 441.23 627.72 20,590.22 123.40
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiun Less: Principa Interest	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  In Secription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year rending cash with fiscal agent to payments of refunded bonds escrow  In of activity in fund 210, Debt Service:  withheld terest (revenue on withheld MVLR) and bond proceeds on or refunded bonds  Il payments expenditure	20,000.00 1,140.00 14.85	627.72 20,590.22 123.40 441.23 627.72 20,590.22 123.40
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  In Secription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  In of activity in fund 210, Debt Service:  Ad balance as provided in prior school year  withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds In payments expenditure and fees (fees on bond interest above)	20,000.00 1,140.00 14.85	627.72 20,590.22 123.40 441.23 627.72 20,590.22 123.40
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues an Paymer	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  In Secription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  In of activity in fund 210, Debt Service: In displayments as provided in prior school year  withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds Il payments expenditure Indiges (fees on bond interest above) Interest (fees on bond interest above	20,000.00 1,140.00 14.85	627.72 20,590.22 123.40 441.23 627.72 20,590.22 123.40
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refuagent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au Paymer Pund Pago Pago Pago Pago Pago Pago Pago Pago	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  **Description** Redemption of Principal Interest* SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  **Description** Redemption 9 Frincipal Interest* SBA Sinking Fund Administration Fees Payments to service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  **Description** Redemption 9 Frincipal Interest* In	20,000.00 1,140.00 14.85	627.72 20,590.22 123.40 441.23 627.72 20,590.22 123.40
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refuagent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au Paymer Pund Pago Pago Pago Pago Pago Pago Pago Pago	CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  bon of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds  all payments expenditure and fees (fees on bond interest above) and fees (fees on refunded bonds (admin and underwriter fees) at on refunded bonds at the fees on refunded bonds (admin and underwriter fees) at on refunded bonds	20,000.00 1,140.00 14.85	627.72 20,590.22 123.40 441.23 627.72 20,590.22 123.40

**Dade County School District** 

	ting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Cap	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3711 3791	Premium on Sale of Bonds		-
	by bond issues for the 2017-2018 fiscal year.		
	-		
	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
0	ricorada inicrost rayasio (emining rana ricoradio)		
No current bo	nd refunding for 2017-2018 fiscal year.		
Fund 210 Del	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance b	ond refunding for the 2017-18 fiscal year.		
Fund 210 Del	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	terest for the 2017-2018 fiscal year		
Year-end enti	ries:	<u>Debit</u>	Credit
Fund 360 Car	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	13,062,720.21	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	12,305.56	
9200/710	Interest	.2,000.00	
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.		
2622	Deferred Revenues - Unavailable - Brier Veer		
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
3325	Interest on Undistributed CO&DS		-
			-
investment ea	Deferred Revenues - Unavailable, CO&DS disbursements, and		
	•		
Fund 100 Ger			
Account #	Description  Professional and Taghnian Services	004 705 70	
7200/310	Professional and Technical Services CO&DS Withheld for Administration	224,795.70	224 705 70
3323 To record amo	coads withheid for Administration ounts withheid from MVLR for actual administration fees as		224,795.70
	ticle XII, Section 9, Subsection (d) of the Florida Constitution.		
•	• • • • • • • • • • • • • • • • • • • •		
	bt Service, SBE/COBI Bonds		
Account #	Description  Redemption of Principal	4 070 000 00	
9200/710	Redemption of Principal Interest	1,372,000.00	
9200/720 9200/730	SBA Sinking Fund Administration Fees	456,917.13 1,348.68	
9200/730	Payments to Refunding Bond Escrow	6,059,403.66	
2210	Accrued Interest Payable	93,189.46	
1114	Cash with Fiscal/Service Agents	55,153.40	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
	at service payments, MVLR withheld for debt service, investment		
	ted fees, reversal of accrued interest, and transfer of prior year		
	nding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliatio	on of activity in fund 210, Debt Service:		
Beginning fun	d balance as provided in prior school year		6,253,304.59
Plus:			
CO&DS			1,869,632.99
	erest (revenue on withheld MVLR)		11,204.64
	d bond proceeds		-
Premium	n on refunded bonds		-
			4 000
Less:	payments		1,372,000.00
Less: Principal			456,917.13
Less: Principal Interest e	expenditure		1,348.68
Less: Principal Interest e Dues an	d fees (fees on bond interest above)		
Less: Principal Interest of Dues and Payment	d fees (fees on bond interest above) ts to refunded bonds escrow agent		6,059,403.66
Less: Principal Interest of Dues and Payment Dues and	d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		
Less: Principal Interest of Dues and Payment Dues and	d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) t on refunded bonds	_	

**Desoto County School District** 

Entries resu	Ilting from bond issuance and refunding:	Debit	Credit
	apital Projects, COBI Bonds	Debit	<u> orean</u>
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account # 9299/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	=	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	ond refunding for 2017-2018 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3715	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No	hand safunding for the 2017 40 final		
	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2017-2018 fiscal year		
Year-end en	tries:	Debit	Credit
	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	54,784.84	
1220	Due from Other Agencies	-	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	151.97	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		52,675.96
3325	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.		2,260.85
	•		
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 100 G	eneral Fund		
Account #	<u>Description</u>		
7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	2,776.08	2.776.08
	nounts withheld from MVLR for actual administration fees as		2,770.08
	article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	125,000.00	
9200/720 9200/730	Interest SBA Sinking Fund Administration Fees	7,750.00 93.50	
9200/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114 3322	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds		- 129,619.96
	SBA Sinking Fund Earnings	-	776.81
3326	Cash		2,446.73
11XX	bt service payments, MVLR withheld for debt service, investment		
11XX To record de			
11XX To record de earnings, rela	ated fees, reversal of accrued interest, and transfer of prior year		
11XX To record de earnings, rela	ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow		
11XX To record de earnings, reladvance refuagent.	inding cash with fiscal agent to payments of refunded bonds escrow		
11XX To record de earnings, reladvance refuagent.  Reconciliati	on of activity in fund 210, Debt Service:		2 000 00
11XX To record de earnings, reladvance refuagent.  Reconciliati	inding cash with fiscal agent to payments of refunded bonds escrow		3,930.00
11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS	on of activity in fund 210, Debt Service:  nd balance as provided in prior school year  S withheld		3,930.00 129,619.96
11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond ir	on of activity in fund 210, Debt Service:  nd balance as provided in prior school year  S withheld iterest (revenue on withheld MVLR)		129,619.96
11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund	on of activity in fund 210, Debt Service:  Indianate as provided in prior school year  S withheld Iterest (revenue on withheld MVLR)  ed bond proceeds		129,619.96
11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund	on of activity in fund 210, Debt Service:  nd balance as provided in prior school year  S withheld iterest (revenue on withheld MVLR)		129,619.96
11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa	on of activity in fund 210, Debt Service: India balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR) and bond proceeds on on refunded bonds al payments		129,619.96 776.81 - - 125,000.00
11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principi; Interest	on of activity in fund 210, Debt Service: India balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure		129,619.96 776.81 - - 125,000.00 7,750.00
11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principi Interest Dues a	on of activity in fund 210, Debt Service:  Ind balance as provided in prior school year  So withheld  Interest (revenue on withheld MVLR)  ed bond proceeds  In on refunded bonds  In payments  In expenditure  In diese (fees on bond interest above)		129,619.96 776.81 - - 125,000.00 7,750.00
11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus:	on of activity in fund 210, Debt Service:  India balance as provided in prior school year  S withheld Iterest (revenue on withheld MVLR) Itered bond proceeds In on refunded bonds Itered bond proceeds In on refunded bonds Itered bond proceeds In on refunded bonds Itered bond bonds bond bonds Itered bond bonds bond bonds bonds bond bonds bond		129,619.96 776.81 - - 125,000.00 7,750.00
11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus:	on of activity in fund 210, Debt Service:  India balance as provided in prior school year  S withheld Iterest (revenue on withheld MVLR) Itered bond proceeds In on refunded bonds Itered fees on bond interest above) Ints to refunded bonds escrow agent Indid fees on refunded bonds (admin and underwriter fees) Into on refunded bonds Interest in to refunded bonds (admin and underwriter fees) Into on refunded bonds		129,619.96 776.81 -

**Dixie County School District** 

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2017-2018 fiscal year.		
	· · · · · · · · · · · · · · · · · · ·		
	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds		
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current b	ond refunding for 2017-2018 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	_
	nterest for the 2017-2018 fiscal year		
Year-end en	A-i-a-	Debit	C===di4
		Debit	Credit
	apital Projects, CO&DS		
Account #	<u>Description</u>	00.005.00	
11XX	Cash	20,835.82	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	68.19	
9200/710 2632	Interest Deferred Revenues - Unavailable		
3321	CO&DS Distributed		19,889.59
3325	Interest on Undistributed CO&DS		1,014.42
	D&DS disbursements, investment earnings, and treasury fees.		1,014.42
	sabo alosalos.nono, infocument samingo, ana aloasaly loss.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	0		
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	1,245.60	_
3323	CO&DS Withheld for Administration		1,245.60
	nounts withheld from MVLR for actual administration fees as		
provided in A	article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<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		61 004 04
3322 3326	CO&DS Withheld for SBE/COBI Bonds		61,904.81 371.00
3326 11XX	SBA Sinking Fund Earnings Cash	-	371.00 1,048.84
	bt service payments, MVLR withheld for debt service, investment		1,040.04
	ated fees, reversal of accrued interest, and transfer of prior year		
	anding cash with fiscal agent to payments of refunded bonds escrow		
earnings, rela			
earnings, rela			
earnings, reladvance refu agent.	on of activity in fund 210. Debt Service:		
earnings, reladvance refu agent.	on of activity in fund 210, Debt Service:  nd balance as provided in prior school year		4.164.05
earnings, reladvance refu agent.	on of activity in fund 210, Debt Service:  nd balance as provided in prior school year		4,164.05
earnings, reladvance refu agent.  Reconciliati Beginning fu Plus:			4,164.05 61,904.81
earnings, reladvance refu agent.  Reconciliati Beginning fu Plus: CO&DS	nd balance as provided in prior school year		
earnings, rel- advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund	nd balance as provided in prior school year  S withheld  Iterest (revenue on withheld MVLR)  ed bond proceeds		61,904.81
earnings, rel- advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund	nd balance as provided in prior school year  s withheld terest (revenue on withheld MVLR)		61,904.81
earnings, rel- advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less:	nd balance as provided in prior school year  S withheld Iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds		61,904.81 371.00 -
earnings, rel- advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa	nd balance as provided in prior school year  S withheld Iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments		61,904.81 371.00 - - 55,000.00
earnings, reladvance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principi Interest	nd balance as provided in prior school year  S withheld Iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure		61,904.81 371.00 - 55,000.00 8,280.00
earnings, reladvance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest Dues a	nd balance as provided in prior school year  S withheld Iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above)		61,904.81 371.00 -
earnings, rel- advance refu agent.  Reconciliati Beginning fu Plus:	nd balance as provided in prior school year  S withheld Iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above) ints to refunded bonds escrow agent		61,904.81 371.00 - 55,000.00 8,280.00
earnings, rel- advance refu agent.  Reconciliati Beginning i Plus:	nd balance as provided in prior school year  S withheld Iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above) ints to refunded bonds escrow agent ind fees on refunded bonds (admin and underwriter fees)		61,904.81 371.00 - 55,000.00 8,280.00
earnings, rel- advance refu agent.  Reconciliati Beginning i Plus:	ond balance as provided in prior school year  S withheld sterest (revenue on withheld MVLR) ed bond proceeds on on refunded bonds  al payments expenditure ond fees (fees on bond interest above) onts to refunded bonds escrow agent ond fees on refunded bonds (admin and underwriter fees) ont on refunded bonds		61,904.81 371.00 - 55,000.00 8,280.00

**Duval County School District** 

Entrice recu			
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	<del>-</del> -	
9200/730	Dues and Fees (Issuance costs - underwriter's discounty  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2017-2018 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No ourrout b	and refunding for 2017 2019 final year		
	ond refunding for 2017-2018 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	- -	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		<del>-</del> =
IV	Accided interest i ayabie (Siliniliy i uliu Attitudis)		-
No advance	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable nterest for the 2017-2018 fiscal year		-
	•		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>	4 407 700 70	
11XX 1220	Cash Due from Other Agencies	4,127,798.79	
9200/730	Dues and Fees (Administrative expense)	3,604.52	
9200/710	Interest		
9200/710 2632	Deferred Revenues - Unavailable		-
9200/710 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		- 4,077,777.46 53,625,85
9200/710 2632 3321 3325	Deferred Revenues - Unavailable		4,077,777.46 53,625.85
9200/710 2632 3321 3325 To record CO	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		
9200/710 2632 3321 3325 To record CO 2632	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	-	
9200/710 2632 3321 3325 To record CO	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	-	
9200/710 2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
9200/710 2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and		
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record P\ investment e Fund 100 Go Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and armings.  eneral Fund  Description	-	
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services	- 65,846.76	53,625.85
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	65,846.76	
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as	65,846.76	53,625.85
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional Services as witicle XII, Section 9, Subsection (d) of the Florida Constitution.	65,846.76	53,625.85
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record an provided in A Fund 210 De	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional Services and administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution.	- 65,846.76	53,625.85
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional Services as witicle XII, Section 9, Subsection (d) of the Florida Constitution.	- 65,846.76 235,000.00	53,625.85
9200/710 2632 3321 3325 To record Co 2632 3321 3325 To record Prinvestment e Fund 100 Go Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as a unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest	235,000.00 17,710.00	53,625.85
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record Prinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	235,000.00 17,710.00 177.56	53,625.85
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record Prinvestment e Fund 100 GC Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	235,000.00 17,710.00	53,625.85
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record Prinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	235,000.00 17,710.00 177.56	53,625.85 - -
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	235,000.00 17,710.00 177.56	53,625.85 - -
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	235,000.00 17,710.00 177.56	53,625.85 - - - 65,846.76 - 246,159.78 1,475.23
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	235,000.00 17,710.00 177.56	53,625.85 - - - 65,846.76
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment	235,000.00 17,710.00 177.56	53,625.85 - - - 65,846.76 - 246,159.78 1,475.23
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record Prinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reli	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	235,000.00 17,710.00 177.56	53,625.85 - - - 65,846.76 - 246,159.78 1,475.23
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record Prinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reli	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	235,000.00 17,710.00 177.56	53,625.85 - - - 65,846.76 - 246,159.78 1,475.23
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	235,000.00 17,710.00 177.56	53,625.85 - - - 65,846.76 - 246,159.78 1,475.23
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record an provided in A Fund 210 Dc Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:	235,000.00 17,710.00 177.56	53,625.85 - - - 65,846.76 246,159.78 1,475.23 5,252.55
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record an provided in A Fund 210 Dc Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	235,000.00 17,710.00 177.56	53,625.85 - - - 65,846.76 - 246,159.78 1,475.23
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record Printer and the second and provided in A Fund 210 De Account # 7200/710 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refu agent.  Reconciliati Beginning fu Plus: CO&DS	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld	235,000.00 17,710.00 177.56	53,625.85 - - - 246,159.78 1,475.23 5,252.55 9,625.09 246,159.78
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record Printer and the second and provided in A Fund 210 De Account # 7200/310 3323 To record and provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond in	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR)	235,000.00 17,710.00 177.56	53,625.85 - - - 246,159.78 1,475.23 5,252.55 9,625.09
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record an provided in A Fund 210 Dc Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  Se withheld Interest (revenue on withheld MVLR)  Red Description Redemption of Principal Interest (revenue on withheld MVLR)  Red Description of Principal Interest (revenue on withheld MVLR)  Red Description of Principal Interest (revenue on withheld MVLR)  Red Description of Prior Service of Prior Serv	235,000.00 17,710.00 177.56	53,625.85 - - - 246,159.78 1,475.23 5,252.55 9,625.09 246,159.78
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record an provided in A Fund 210 Dc Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR)	235,000.00 17,710.00 177.56	53,625.85 - - - 246,159.78 1,475.23 5,252.55 9,625.09 246,159.78
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record an provided in A Fund 210 Dc Account # 9200/720 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  Se withheld Interest (revenue on withheld MVLR)  Red Description Redemption of Principal Interest (revenue on withheld MVLR)  Red Description of Principal Interest (revenue on withheld MVLR)  Red Description of Principal Interest (revenue on withheld MVLR)  Red Description of Prior Service of Prior Serv	235,000.00 17,710.00 177.56	53,625.85 - - - 246,159.78 1,475.23 5,252.55 9,625.09 246,159.78
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record Printer and the second and provided in A Fund 210 De Account # 7200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadvance refundvance r	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  In balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR)  ed bond proceeds In on refunded bonds  In payments I	235,000.00 17,710.00 177.56	53,625.85
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record Printer and the second and provided in A Fund 210 De Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  India balance as provided in prior school year  Swithheld Interest (revenue on withheld MVLR)  Bed bond proceeds Interest (revenue on withheld MVLR)  Companyments Companymen	235,000.00 17,710.00 177.56	53,625.85
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a Paymer	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld Iterest (revenue on withheld MVLR)  ded bond proceeds on on refunded bonds  all payments expenditure and fees (fees on bond interest above) Ints to refunded bonds escrow agent	235,000.00 17,710.00 177.56	53,625.85
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record an provided in A Fund 210 Dc Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interesti Dues a Paymei Dues a	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  India balance as provided in prior school year  Swithheld Interest (revenue on withheld MVLR)  Bed bond proceeds Interest (revenue on withheld MVLR)  Companyments Companymen	235,000.00 17,710.00 177.56	53,625.85

## **Escambia County School District**

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	=	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2017-2018 fiscal year.		
	bbt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	and refunding for 2017-2018 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description Cash with Figsel/Caption Agents		
1114 9200/730	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance I	bond refunding for the 2017-18 fiscal year.		
	bbt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2017-2018 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	1,371,619.75	
1220	Due from Other Agencies	4 225 67	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	1,325.67	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,353,222.89
3325	Interest on Undistributed CO&DS		19,722.53
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
investment e	Deferred Revenues - Unavailable, CO&DS disbursements, and		
Fund 100 Ge	· ·		
	<del></del>		
Account #	Description		
	Description Professional and Technical Services	24.217 14	
7200/310 3323		24,217.14	24,217.14
7200/310 3323 To record am	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as	24,217.14	24,217.14
7200/310 3323 To record am	Professional and Technical Services CO&DS Withheld for Administration	24,217.14	24,217.14
7200/310 3323 To record am provided in A	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as	24,217.14	24,217.14
7200/310 3323 To record am provided in A Fund 210 De Account #	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		24,217.14
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal	167,000.00	24,217.14
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest	167,000.00 62,324.84	24,217.14
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	167,000.00	24,217.14
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	167,000.00 62,324.84 170.98	24,217.14
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	167,000.00 62,324.84 170.98 945,960.82	945,960.82
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Description**  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	167,000.00 62,324.84 170.98 945,960.82	945,960.82 237,035.97
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Set Service, SBE/COBI Bonds**  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	167,000.00 62,324.84 170.98 945,960.82	945,960.82 237,035.97 1,420.55
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Description**  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	167,000.00 62,324.84 170.98 945,960.82	945,960.82 237,035.97
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Set Service, SBE/COBI Bonds**  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	167,000.00 62,324.84 170.98 945,960.82	945,960.82 237,035.97 1,420.55
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Let Service payments, MVLR withheld for debt service, investment	167,000.00 62,324.84 170.98 945,960.82	945,960.82 237,035.97 1,420.55
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, relations	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	167,000.00 62,324.84 170.98 945,960.82	945,960.82 237,035.97 1,420.55
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	167,000.00 62,324.84 170.98 945,960.82	945,960.82 237,035.97 1,420.55
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fun	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Ext Service, SBE/COBI Bonds**  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  **Description**  **Description**  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  **Description**  **Description**  **Redemption of Principal Interest SBA Sinking Fund Escrow  **Description**  **CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  **Description**  **Description**  **Provided Service Agents CO & DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  **Description**  **Description**  **Provided Service Agents CO & DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  **Description**  **Description**  **Provided Service Agents CO & DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  **Description**  **Description**  **Description**  **Provided Service Agents CO & DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  **Description**  **Description**  **Description**  **Description**  **Provided Service Agents CO & DS Withheld for GBE/COBI Bonds SBA Sinking Fund Earnings Cash  **Description**  **D	167,000.00 62,324.84 170.98 945,960.82	945,960.82 237,035.97 1,420.55
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus:	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Set Service, SBE/COBI Bonds**  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  and balance as provided in prior school year	167,000.00 62,324.84 170.98 945,960.82	945,960.82 237,035.97 1,420.55 5,560.65
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS	Professional and Technical Services	167,000.00 62,324.84 170.98 945,960.82	945,960.82 237,035.97 1,420.55 5,560.65 971,543.54 237,035.97
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in	Professional and Technical Services	167,000.00 62,324.84 170.98 945,960.82	945,960.82 237,035.97 1,420.55 5,560.65
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde	Professional and Technical Services	167,000.00 62,324.84 170.98 945,960.82	945,960.82 237,035.97 1,420.55 5,560.65 971,543.54 237,035.97
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	Professional and Technical Services	167,000.00 62,324.84 170.98 945,960.82	945,960.82 237,035.97 1,420.55 5,560.65 971,543.54 237,035.97 1,420.55
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fun Plus: CO&DS Bond in Refunda Premiur Less: Principa	Professional and Technical Services	167,000.00 62,324.84 170.98 945,960.82	945,960.82 237,035.97 1,420.55 5,560.65 971,543.54 237,035.97 1,420.55
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	Professional and Technical Services	167,000.00 62,324.84 170.98 945,960.82	945,960.82 237,035.97 1,420.55 5,560.65 971,543.54 237,035.97 1,420.55
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an	Professional and Technical Services	167,000.00 62,324.84 170.98 945,960.82	945,960.82 237,035.97 1,420.55 5,560.65 971,543.54 237,035.97 1,420.55
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues ar Paymer	Professional and Technical Services	167,000.00 62,324.84 170.98 945,960.82	945,960.82 237,035.97 1,420.55 5,560.65 971,543.54 237,035.97 1,420.55 - - 167,000.00 62,324.84 170.98
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus:	Professional and Technical Services	167,000.00 62,324.84 170.98 945,960.82	945,960.82 237,035.97 1,420.55 5,560.65 971,543.54 237,035.97 1,420.55 - - 167,000.00 62,324.84 170.98

Flagler County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding  Dues and Fees (Issuance costs - underwriter's discount)	=	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No ourront b	and refunding for 2017 2018 fined year		
	ond refunding for 2017-2018 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	- -	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	_
	nterest for the 2017-2018 fiscal year		
	·		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash  Pug from Other Agencies	168,474.12	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	408.37	
9200/710	Interest	100.01	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		162,807.08
3325	Interest on Undistributed CO&DS		6,075.41
To record Co	D&DS disbursements, investment earnings, and treasury fees.		
	Defermed Developes - Uneverlights - Dries Vers		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed	-	-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		-
3321 3325 To record P\	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and	-	
3321 3325 To record PY investment e	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	-
3321 3325 To record P\	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund	-	-
3321 3325 To record PY investment e Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description	7.450.05	-
3321 3325 To record PY investment e Fund 100 Go Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	7,459.95	- - 7 450 05
3321 3325 To record P\ investment e Fund 100 Go Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description	7,459.95	- - 7,459.95
3321 3325 To record P\ investment e Fund 100 Gr Account # 7200/310 3323 To record an	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	7,459.95	- - 7,459.95
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	7,459.95	- - 7,459.95
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds	7,459.95	- - 7,459.95
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description	·	- - 7,459.95
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds	7,459.95 304,000.00 30,670.00	- - 7,459.95
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	304,000.00	- - 7,459.95
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	304,000.00 30,670.00	- - 7,459.95
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  entry Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	304,000.00 30,670.00	- - 7,459.95
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.	304,000.00 30,670.00	_
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  entry Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	304,000.00 30,670.00	7,459.95 7,459.95 327,062.97 1,960.08
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  ent Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	304,000.00 30,670.00	327,062.97
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326 11XX To record de	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	304,000.00 30,670.00	- 327,062.97 1,960.08
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reli	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	304,000.00 30,670.00	- 327,062.97 1,960.08
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refu	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	304,000.00 30,670.00	- 327,062.97 1,960.08
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	304,000.00 30,670.00	- 327,062.97 1,960.08
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	304,000.00 30,670.00	- 327,062.97 1,960.08
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	304,000.00 30,670.00	- 327,062.97 1,960.08
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus:	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	304,000.00 30,670.00	327,062.97 1,960.08 5,882.87
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indibalance as provided in prior school year	304,000.00 30,670.00	15,468.09 327,062.97
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	304,000.00 30,670.00	327,062.97 1,960.08 5,882.87
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	304,000.00 30,670.00	15,468.09 327,062.97
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	304,000.00 30,670.00	15,468.09 327,062.97
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less:	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	304,000.00 30,670.00	15,468.09 327,062.97
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiun Less: Principa Interest	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  peneral Fund  Description Professional and Technical Services	304,000.00 30,670.00	15,468.09 327,062.97 1,960.08 5,882.87 15,468.09 327,062.97 1,960.08
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 11114 33326 3126 311XX To record de earnings, reladvance refuadrance refundrance	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  pereral Fund  Description Professional and Technical Services	304,000.00 30,670.00	15,468.09 327,062.97 1,960.08 5,882.87 15,468.09 327,062.97 1,960.08
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues a Paymer	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as utricle XII, Section 9, Subsection (d) of the Florida Constitution.  enterset Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Ind balance as provided in prior school year  S withheld Iterest (revenue on withheld MVLR) ed bond proceeds on on refunded bonds  all payments expenditure and fees (fees on bond interest above) ints to refunded bonds escrow agent	304,000.00 30,670.00	15,468.09 327,062.97 1,960.08 5,882.87 15,468.09 327,062.97 1,960.08
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a Paymei Dues ai	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  pereral Fund  Description Professional and Technical Services	304,000.00 30,670.00	15,468.09 327,062.97 1,960.08 5,882.87 15,468.09 327,062.97 1,960.08

Franklin County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
3791 No new mon	ey bond issues for the 2017-2018 fiscal year.		-
	·		
	ebt Service Current Bond Refunding		
Account # 9299/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current be	ond refunding for 2017-2018 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	<u>-</u>	
9299/892 3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2017-18 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash Accrued Interest Payable	-	
2210 No accrued i	Accrued Interest Payable nterest for the 2017-2018 fiscal year		-
	·		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	45,274.19	
1220 9200/730	Due from Other Agencies  Dues and Fees (Administrative expense)	- 37.31	
9200/730	Interest	37.31	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		44,756.43
3325	Interest on Undistributed CO&DS		555.07
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
	ariiings.		
investment e	and Found		
investment e Fund 100 Ge	<del></del>		
investment e Fund 100 Ge Account #	Description	691 57	
investment e Fund 100 Ge	<del></del>	681.57	681.57
investment e Fund 100 Ge Account # 7200/310 3323	<u>Description</u> Professional and Technical Services	681.57	681.57
investment e Fund 100 Ge Account # 7200/310 3323 To record an	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	681.57	681.57
investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	681.57	681.57
investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.	681.57	681.57
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal	681.57	681.57
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest	681.57 - -	681.57
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	681.57 - - -	681.57
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	681.57 - - - -	681.57
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	681.57 - - - - -	681.57
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	681.57 - - - - -	681.57 - -
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	681.57 - - - - -	681.57 - - -
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	681.57 - - - - -	681.57 - - - -
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	681.57	681.57 - - - -
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reli	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  2bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	681.57 - - - - -	681.57 - - - -
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reli	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	- - - - - -	681.57 - - -
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	681.57 - - - - -	681.57 - - -
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:	681.57 - - - - -	681.57 - - -
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		681.57 - - -
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indicated the service of the service		- - - -
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investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent. Beginning fu Plus: CO&DS Bond in Refund Premiur	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  2bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  con of activity in fund 210, Debt Service: and balance as provided in prior school year  S withheld terest (revenue on withheld MVLR)	681.57	- - - - - -
investment e  Fund 100 Gr  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Sound activity in fund 210, Debt Service: and balance as provided in prior school year  Souithheld terest (revenue on withheld MVLR) and the service of	681.57	681.57 - - - - -
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investment e  Fund 100 Gr  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu advance refu agent.  Reconciliati  Beginning fu Plus: CO&DS Bond in Refund Premiuu Less: Principa Interest	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Sound activity in fund 210, Debt Service: and balance as provided in prior school year  Souithheld terest (revenue on withheld MVLR) and the service of	681.57	681.57
investment e  Fund 100 Gr  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 111XX To record de earnings, reladad and ance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues an Paymer	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  Swithheld terest (revenue on withheld MVLR) and payments expenditure and fees (fees on bond interest above) and service pounds as provided bonds escrow agent	681.57 - - - - -	681.57
investment e  Fund 100 Gr  Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, reladavance refuadament.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues al Paymer Dues al	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  S withheld terest (revenue on withheld MVLR) ed bond proceeds an on refunded bonds all payments expenditure and fees (fees on bond interest above) and fees (fees on refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	681.57	681.57
investment e  Fund 100 Gr  Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, reladavance refuadament.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues al Paymer Dues al	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Cash  Description SBA Sinking Fund Earnings Cash Description Cash Description Cash Description Compared to Service investment Compared to Service investment Compared to Service investment Compared to Service investment Compared to Payments of refunded bonds escrow Compared to Service in Service investment Compared to Servic	681.57	681.57

## **Gadsden County School District**

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	=	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current h	ond refunding for 2017-2018 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	Description Cook with Financia Agents		
	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs, underwriter's discount)	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
NI 1	hand or for the COAT ACC		
	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	<u>-</u>	
2210	Accrued Interest Payable	-	-
No accrued i	nterest for the 2017-2018 fiscal year		
Year-end en	tries:	Debit	Credit
	apital Projects, CO&DS	Dobit	<u> </u>
Account # 11XX	<u>Description</u> Cash	80,696.39	
1220	Due from Other Agencies	00,090.39	
9200/730	Dues and Fees (Administrative expense)	239.29	
9200/730	Interest	209.29	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		77,375.68
3325	Interest on Undistributed CO&DS		3,560.00
To record CO	D&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 e	arnings.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	4,371.30	
3323	CO&DS Withheld for Administration		4,371.30
	nounts withheld from MVLR for actual administration fees as		
provided in A	article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
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 11XX	SBA Sinking Fund Earnings Cash	-	1,256.57 3,951.66
			3,931.06
	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
•	ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
9	on of activity in fund 240. Dobt Somico.		
	on of activity in fund 210, Debt Service:  nd balance as provided in prior school year		6,452.79
Reconciliati			0,432.79
Reconciliati	nd balance as provided in prior scrioor year		209,673.02
Reconciliation Beginning function Plus:	S withheld		
Reconciliation Beginning for Plus: CO&DS			1,256.57
Reconciliation Beginning for Plus: CO&DS Bond in	S withheld		1,256.57 -
Reconciliation Beginning function Plus: CO&DS Bond in Refund	S withheld terest (revenue on withheld MVLR)		1,256.57 - -
Reconciliation Beginning fur Plus: CO&DS Bond in Refundo Premiur Less:	S withheld sterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds		-
Reconciliation Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa	S withheld sterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments		202,000.00
Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest	S withheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure		202,000.00 12,730.00
Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues ar	S withheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above)		202,000.00 12,730.00
Reconciliati Beginning fur Plus: CO&DS Bond in Refundi Premiur Less: Principa Interest Dues an Paymer	S withheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent		202,000.00 12,730.00
Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues au Paymer Dues au	S withheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above)		202,000.00 12,730.00
Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues au Paymer Dues au	S withheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds	_	202,000.00 12,730.00 151.25

Gilchrist County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current be	and refunding for 2017 2018 fiscal year		
	and refunding for 2017-2018 fiscal year.		
	bt Service Advance Bond Refunding		
Account # 1114	Description Cook with Figure / Service Agents		
9200/730	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	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.		
	•		
	bt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable	_	-
	nterest for the 2017-2018 fiscal year		
., .	· · ·		
Year-end en		<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX 1220	Cash  Pue from Other Agencies	79,353.92	
9200/730	Due from Other Agencies  Dues and Fees (Administrative expense)	82.40	
9200/710	Interest	020	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		78,210.46
3325	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.		1,225.86
To record CC	ADS disbursements, investment earnings, and treasury lees.		
2632	Deferred Revenues - Unavailable - Prior Year	=	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
investment e	Deferred Revenues - Unavailable, CO&DS disbursements, and		
Fund 100 Ge	<del>-</del>		
Account # 7200/310	<u>Description</u> Professional and Technical Services		
3323		1 EOE 22	
		1,505.22	1 505 22
	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as	1,505.22	1,505.22
To record am	CO&DS Withheld for Administration	1,505.22	1,505.22
To record am provided in A	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,505.22	1,505.22
To record am provided in A	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,505.22	1,505.22
To record am provided in A Fund 210 De	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,505.22	1,505.22
To record am provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest	20,000.00 1,140.00	1,505.22
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	20,000.00 1,140.00 14.88	1,505.22
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	20,000.00 1,140.00	1,505.22
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	20,000.00 1,140.00 14.88	1,505.22
To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	20,000.00 1,140.00 14.88	1,505.22 - 20,632.32
To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	20,000.00 1,140.00 14.88	- 20,632.32 123.65
To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	20,000.00 1,140.00 14.88	20,632.32
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	20,000.00 1,140.00 14.88	- 20,632.32 123.65
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, relation in A Fund 210 Account # 9200/761 2210 1114 3322 3326 11XX	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	20,000.00 1,140.00 14.88	- 20,632.32 123.65
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, relation in A Fund 210 Account # 9200/761 2210 1114 3322 3326 11XX	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	20,000.00 1,140.00 14.88	- 20,632.32 123.65
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Description**  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	20,000.00 1,140.00 14.88	- 20,632.32 123.65
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3326 11XX To record de earnings, rela advance refuagent.  Reconciliation	CO&DS Withheld for Administration flounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:	20,000.00 1,140.00 14.88	- 20,632.32 123.65 398.91
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Description**  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	20,000.00 1,140.00 14.88	- 20,632.32 123.65
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Description**  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  **Description**  Cash  **Description**  Cosh Swith Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  **Description**  Description**  Cosh with Fiscal agent to payments of refunded bonds escrow  **Description**  Cosh Swithheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  **Description**  Con of activity in fund 210, Debt Service:  Con o	20,000.00 1,140.00 14.88	20,632.32 123.65 398.91 585.63
To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated the service in	20,000.00 1,140.00 14.88	585.63 20,632.32
To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Description**  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  **Description**  Cash  **Description**  Cosh Swith Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  **Description**  Description**  Cosh with Fiscal agent to payments of refunded bonds escrow  **Description**  Control of activity in fund 210, Debt Service:  The description of activity in fund 210, Debt Service:  The description of activity in fund 210, Debt Service:  The description of activity in fund 210, Debt Service:  The description of activity in fund 210, Debt Service:  The description of activity in fund 210, Debt Service:  The description of activity in fund 210, Debt Service:  The description of activity in fund 210, Debt Service:  The description of activity in fund 210, Debt Service:  The description of activity in fund 210, Debt Service:  The description of activity in fund 210, Debt Service:  The description of activity in fund 210, Debt Service:  The description of activity in fund 210, Debt Service:  The description of activity in fund 210, Debt Service:  The description of activity in fund 210, Debt Service:  The description of activity in fund 210, Debt Service:  The description of activity in fund 210, Debt Service:  The description of activity in fund 210, Debt Service:  The description of activity in fund 210, Debt Service:  The description of activity in fund 210, Debt Service:  The description of activity in fund 210, Debt Service:  The description of activity in fund 210, Debt Service:  The description of activity in fund 210, Debt Service:  The description of activity in fund 210, Debt Service:  The description of activity in fund 210, Debt Service:	20,000.00 1,140.00 14.88	20,632.32 123.65 398.91 585.63
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Plus: CO&DS Bond in Refund	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  **Eth Service, SBE/COBI Bonds**    Description	20,000.00 1,140.00 14.88	20,632.32 123.65 398.91 585.63 20,632.32 123.65
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Plus: CO&DS Bond in Refund	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Let Service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Let Service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Let Service payments of prior school year  Let Service payments on withheld moves the service of the servic	20,000.00 1,140.00 14.88	20,632.32 123.65 398.91 585.63 20,632.32 123.65
To record any provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus:	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  **Description** Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  **Description**  To Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  **Den of activity in fund 210, Debt Service:*  In displayments on withheld MVLR)  To Withheld terest (revenue on withheld MVLR)  To payments  To payments	20,000.00 1,140.00 14.88	585.63 20,632.32 123.65 398.91 585.63 20,632.32 123.65
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund-Premiur Less: Principa Interest	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicate the service on withheld MVLR) Indicate the service on withheld MVLR) Indicate the service on refunded bonds In payments In payment	20,000.00 1,140.00 14.88	20,632.32 123.65 398.91 585.63 20,632.32 123.65 - - 20,000.00 1,140.00
To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated bond proceeds In withheld Iterest (revenue on withheld MVLR) Indicated bonds In payments Expenditure Indicated fees (fees on bond interest above)	20,000.00 1,140.00 14.88	585.63 20,632.32 123.65 398.91 585.63 20,632.32 123.65
To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus:	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicate the service on withheld MVLR) Indicate the service on withheld MVLR) Indicate the service on refunded bonds In payments In payment	20,000.00 1,140.00 14.88	20,632.32 123.65 398.91 585.63 20,632.32 123.65 - - 20,000.00 1,140.00
To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues an Paymer Dues an Paymer Dues an	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  **Ext Service, SBE/COBI Bonds**    Description	20,000.00 1,140.00 14.88	20,632.32 123.65 398.91 585.63 20,632.32 123.65 - - 20,000.00 1,140.00

Glades County School District

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	=	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	=	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
	, , ,		
No current be	ond refunding for 2017-2018 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2017-18 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2017-2018 fiscal year		
Year-end en	trios:	Debit	Credit
		Debit	Orean
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	58,590.02	
1220	Due from Other Agencies Dues and Fees (Administrative expense)	- 48.28	
9200/730 9200/710	Interest	40.20	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		57,919.97
3325	Interest on Undistributed CO&DS		718.33
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
0000	Deferred Developer Harvellahla Delay Vara		
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	=	
3325	Interest on Undistributed CO&DS		
To record PY	Deferred Revenues - Unavailable, CO&DS dispursements, and		
To record PY investment e	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		
investment e	arnings.		
investment e	arnings. eneral Fund		
investment e Fund 100 Ge Account #	arnings. eneral Fund Description	992.02	
investment e Fund 100 Ge Account # 7200/310	arnings.  eneral Fund  Description  Professional and Technical Services	882.03	282 02
investment e Fund 100 Ge Account # 7200/310 3323	arnings.  eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	882.03	882.03
investment e Fund 100 Ge Account # 7200/310 3323 To record arr	arnings.  eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as	882.03	882.03
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investment e  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiui Less: Principa Interest	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) and balance as provided in prior school year  So withheld Iterest (revenue on withheld MVLR) and payments are payments are payments are payments are payments are payments	882.03 - - - - -	- - - - - - -
investment e  Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A  Fund 210 De  Account # 9200/710 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati  Beginning fur Plus:	peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  S withheld sterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure and fees (fees on bond interest above)		- - - - - - - -
investment e  Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A  Fund 210 De  Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati  Beginning fun Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues an Paymer	emeral Fund  Description Professional and Technical Services		- - - - - - - - -
investment e  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au Paymer Dues au	peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  but service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicate the service on withheld MVLR) Indicate the service on withheld MVLR) Indicate the service on bond interest above) Interest (fees on bond interest above) Interest on refunded bonds escrow agent Indicate on refunded bonds (admin and underwriter fees)	882.03 - - - - - -	
investment e  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au Paymer Dues au	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  For of activity in fund 210, Debt Service: India balance as provided in prior school year  S withheld terest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds  all payments expenditure India fees (fees on bond interest above) Ints to refunded bonds escrow agent India fees on refunded bonds (admin and underwriter fees) Int on refunded bonds Int on refunded bonds Int on refunded bonds	882.03 - - - - - -	

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

F	ting from bond issuance and refunding:	<u>Debit</u>	Credit
runa 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current bo	and refunding for 2017-2018 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	oond refunding for the 2017-18 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		=
No accrued ii	nterest for the 2017-2018 fiscal year		
Year-end en	ries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	11,386.00	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	90.28	
9200/710 2632	Interest  Deferred Revenues - Unavailable		
3321	Deferred Revenues - Unavailable CO&DS Distributed		10,133.19
3325	Interest on Undistributed CO&DS		1,343.09
To record CC	&DS disbursements, investment earnings, and treasury fees.		
202	Deferred Devenues - Unavailable - Dries Vees		
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	_
3325	Interest on Undistributed CO&DS		_
To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e			
Fund 100 Ge	neral Fund		
Account #	Description		
	Professional and Technical Services		
7200/310		1,649.18	
3323	CO&DS Withheld for Administration	1,649.18	1,649.18
3323 To record am	ounts withheld from MVLR for actual administration fees as	1,649.18	1,649.18
3323 To record am		1,649.18	1,649.18
3323 To record am provided in A	ounts withheld from MVLR for actual administration fees as	1,649.18	1,649.18
3323 To record amprovided in A Fund 210 De Account #	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description	1,649.18	1,649.18
3323 To record am provided in A Fund 210 De Account # 9200/710	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description  Redemption of Principal	95,000.00	1,649.18
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description  Redemption of Principal Interest	95,000.00 5,540.00	1,649.18
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	95,000.00	1,649.18
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	95,000.00 5,540.00 70.81	1,649.18
provided in A	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	95,000.00 5,540.00 70.81	1,649.18
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	95,000.00 5,540.00 70.81	98,162.63
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	95,000.00 5,540.00 70.81	- 98,162.63 588.29
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	95,000.00 5,540.00 70.81	98,162.63
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	95,000.00 5,540.00 70.81	- 98,162.63 588.29
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, relations in Application 1	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment thed fees, reversal of accrued interest, and transfer of prior year	95,000.00 5,540.00 70.81	- 98,162.63 588.29
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	95,000.00 5,540.00 70.81	- 98,162.63 588.29
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	95,000.00 5,540.00 70.81	- 98,162.63 588.29
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation	ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	95,000.00 5,540.00 70.81	98,162.63 588.29 1,859.89
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	95,000.00 5,540.00 70.81	- 98,162.63 588.29
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year	95,000.00 5,540.00 70.81	98,162.63 588.29 1,859.89
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS	ounts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld	95,000.00 5,540.00 70.81	98,162.63 588.29 1,859.89 2,810.20 98,162.63
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliativ Beginning fur Plus: CO&DS Bond in	ounts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld erest (revenue on withheld MVLR)	95,000.00 5,540.00 70.81	98,162.63 588.29 1,859.89
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde	ounts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld	95,000.00 5,540.00 70.81	98,162.63 588.29 1,859.89 2,810.20 98,162.63
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde	ounts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld derest (revenue on withheld MVLR) and bond proceeds	95,000.00 5,540.00 70.81	98,162.63 588.29 1,859.89 2,810.20 98,162.63
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	ounts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld derest (revenue on withheld MVLR) and bond proceeds	95,000.00 5,540.00 70.81	98,162.63 588.29 1,859.89 2,810.20 98,162.63
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld erest (revenue on withheld MVLR) and bond proceeds on or refunded bonds  I payments expenditure	95,000.00 5,540.00 70.81	98,162.63 588.29 1,859.89 2,810.20 98,162.63 588.29 - - 95,000.00 5,540.00
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliativ Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an	ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld erest (revenue on withheld MVLR) and bond proceeds on on refunded bonds  I payments expenditure and fees (fees on bond interest above)	95,000.00 5,540.00 70.81	2,810.20 98,162.63 588.29 1,859.89 2,810.20 98,162.63 588.29 -
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliativ Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	ounts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds  I payments expenditure and fees (fees on bond interest above) ts to refunded bonds escrow agent	95,000.00 5,540.00 70.81	98,162.63 588.29 1,859.89 2,810.20 98,162.63 588.29 - - 95,000.00 5,540.00
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Puss ar Paymer Dues ar Paymer Puss Arcount # Paymer Puss ar Paymer Dues ar Paymer Puss Arcount # Paymer Puss Arcount	ounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld erest (revenue on withheld MVLR) and bond proceeds on on refunded bonds  I payments expenditure and fees (fees on bond interest above)	95,000.00 5,540.00 70.81	98,162.63 588.29 1,859.89 2,810.20 98,162.63 588.29 - - 95,000.00 5,540.00

**Hamilton County School District** 

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds ey bond issues for the 2017-2018 fiscal year.		-
	·		
	ebt Service Current Bond Refunding		
Account # 9299/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	, , ,		
No current be	ond refunding for 2017-2018 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114 9200/730	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	<del>-</del>	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
22 IU	Accided interest Fayable (Slitking Fund Accidats)		-
No advance	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2017-2018 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash  Pug from Other Agencies	26,685.75	
1220 9200/730	Due from Other Agencies  Dues and Fees (Administrative expense)	62.00	
9200/710	Interest	02.00	
2632	Deferred Revenues - Unavailable		
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		25,825.41 922.34
	D&DS disbursements, investment earnings, and treasury fees.		922.34
	,		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed	-	-
3321 3325		-	- -
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and	-	-
3321 3325 To record P\	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	-
3321 3325 To record PY investment e Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deneral Fund  Description	-	-
3321 3325 To record PY investment e Fund 100 Go Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services	1,132.53	-
3321 3325 To record P\ investment e Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration	1,132.53	1,132.53
3321 3325 To record P\ investment e Fund 100 Gr Account # 7200/310 3323 To record an	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,132.53	1,132.53
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	1,132.53	1,132.53
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Professional and Technical Services CO&DS Withheld for Administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Description Professional and Technical Services CO&DS Withheld for Administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.	1,132.53	1,132.53
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	- 1,132.53 47,000.00	- - 1,132.53
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest		1,132.53
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	47,000.00 2,720.00 35.02	1,132.53
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	47,000.00 2,720.00	1,132.53
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	47,000.00 2,720.00 35.02	1,132.53
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	47,000.00 2,720.00 35.02	- 48,544.06
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	47,000.00 2,720.00 35.02	- 48,544.06 290.92
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	47,000.00 2,720.00 35.02	- 48,544.06
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326 11XX To record de	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	47,000.00 2,720.00 35.02	- 48,544.06 290.92
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reli	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	47,000.00 2,720.00 35.02	- 48,544.06 290.92
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reli	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description CO&DS Withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	47,000.00 2,720.00 35.02	- 48,544.06 290.92
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description CO&DS Withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	47,000.00 2,720.00 35.02	- 48,544.06 290.92
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refu	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Coash  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Coash  Description Redemption of Principal Interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Description Redemption of Principal Interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Description Redemption of Principal Interest of Principal I	47,000.00 2,720.00 35.02	- 48,544.06 290.92 920.04
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refu	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	47,000.00 2,720.00 35.02	- 48,544.06 290.92
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description SBA Sinking Fund Earnings Cash  Description Coand Technical Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Coand Technical Service Agents Coand Techn	47,000.00 2,720.00 35.02	48,544.06 290.92 920.04 1,379.65 48,544.06
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Denote of activity in fund 210, Debt Service: Indicate the service on withheld MVLR)	47,000.00 2,720.00 35.02	48,544.06 290.92 920.04 1,379.65
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual control of the Company o	47,000.00 2,720.00 35.02	48,544.06 290.92 920.04 1,379.65 48,544.06
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Denote of activity in fund 210, Debt Service: Indicate the service on withheld MVLR)	47,000.00 2,720.00 35.02	48,544.06 290.92 920.04 1,379.65 48,544.06
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refu	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual control of the Company o	47,000.00 2,720.00 35.02	48,544.06 290.92 920.04 1,379.65 48,544.06
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiun Less: Principa Interest	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Don of activity in fund 210, Debt Service:  Indibalance as provided in prior school year  Swithheld Iterest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds  Description Redemption of Principal Interest Swithheld Iterest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds  Description Redemption of Principal Interest Redemption of Principal	47,000.00 2,720.00 35.02	1,379.65 48,544.06 290.92 920.04 1,379.65 48,544.06 290.92 - - - 47,000.00 2,720.00
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 11114 33326 3126 311XX To record de earnings, reladvance refuadrance refundrance	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Redemption of Principal Interest Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Redemption of Principal Interest Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Coannel Interest Payable Cash with Fiscal/Service Agents Coannel Interest Payable Cash Withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Description Desc	47,000.00 2,720.00 35.02	1,379.65 48,544.06 290.92 920.04 1,379.65 48,544.06 290.92
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues a Paymer	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration Description Description Professional and Technical Services CO&DS Withheld for Administration fees as Unavailable of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Des	47,000.00 2,720.00 35.02	1,379.65 48,544.06 290.92 920.04 1,379.65 48,544.06 290.92 - - - 47,000.00 2,720.00
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refuadent. Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a Paymet Dues a	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Redemption of Principal Interest Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Redemption of Principal Interest Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Coannel Interest Payable Cash with Fiscal/Service Agents Coannel Interest Payable Cash Withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Description Desc	47,000.00 2,720.00 35.02	1,379.65 48,544.06 290.92 920.04 1,379.65 48,544.06 290.92 - - - 47,000.00 2,720.00

Hardee County School District

	Ilting from bond issuance and refunding: apital Projects, COBI Bonds	<del></del>	_ <del></del>
Account #	Description		
11XX	Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2017-2018 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9299/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
2210	Accided interest i ayable (Slinking i und Accidais)		
No current b	ond refunding for 2017-2018 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds 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 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2017-2018 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	105,205.80	
1220	Due from Other Agencies	· -	
9200/730	Dues and Fees (Administrative expense)	157.43	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		103,021.12
3325	Interest on Undistributed CO&DS		2,342.11
	D&DS disbursements, investment earnings, and treasury fees.		2,542.11
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		-
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e			
Fund 100 G	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	2,875.86	
3323	CO&DS Withheld for Administration		2,875.86
	nounts withheld from MVLR for actual administration fees as		
•	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
9200/710	Redemption of Principal	74,000.00	
9200/720 9200/730	Interest SBA Sinking Fund Administration Fees	13,690.00 61.91	
9200/730	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
	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
•	unding cash with fiscal agent to payments of refunded bonds escrow		
agent.	on of activity in fund 210, Debt Service:		
_			6,891.06
Reconciliati	nd halance as provided in prior school year		0,091.06
Reconciliati	nd balance as provided in prior school year		85,827.02
Reconciliati Beginning fu Plus:	nd balance as provided in prior school year S withheld		
Reconciliati Beginning fu Plus: CO&DS			,
Reconciliati Beginning fu Plus: CO&DS Bond ir	S withheld		,
Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu	S withheld sterest (revenue on withheld MVLR)		,
Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less:	S withheld sterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds		514.36 - -
Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principi	S withheld sterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments		514.36 - - 74,000.00
Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Princip: Interesi	S withheld sterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure		514.36 - 74,000.00 13,690.00
Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Princip: Interes: Dues a	S withheld sterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments		514.36 - - 74,000.00
Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Princip: Interes: Dues a Payme Dues a	S withheld sterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees)		514.36 - 74,000.00 13,690.00
Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Princip: Interes: Dues a Payme Dues a	S withheld sterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds	_	514.36 - 74,000.00 13,690.00

**Hendry County School District** 

Enny 340 V	ulting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 C	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	=	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mor	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	Description  Missellane and Principal Vistage 4 Company Defined in a		
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 b	ond refunding for 2017-2018 fiscal year.		
Eund 210 D	obt Sarvice Advance Band Befunding		
runa z 10 D	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	, , , , , , , , , , , , , , , , , , , ,		
No advance	bond refunding for the 2017-18 fiscal year.		
	- · · · · · · · · · · · · · · · · · · ·		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	=	
2210	Accrued Interest Payable		-
	interest for the 2017-2018 fiscal year		
Year-end er	tries:	Debit	Credit
Eund 360 C	anital Projects COSDS		
	apital Projects, CO&DS		
Account #	<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
	O&DS disbursements, investment earnings, and treasury fees.		0, 120.00
TO TOCOTO	oubo dispulsements, investment culturings, and treasury lees.		
2632	Deferred Revenues - Unavailable - Prior Year	_	
3321	CO&DS Distributed		_
3325	Interest on Undistributed CO&DS		_
	Y Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	earnings.		
Fund 100 G	eneral Fund		
Account #	Description		
Account # 7200/310	<u>Description</u> Professional and Technical Services	4,206.30	
		4,200.30	4 000 00
3323	CO&DS Withheld for Administration		4,206.30
	nounts withheld from MVLR for actual administration fees as		
provided in A	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description  Redemption of Principal	E0 000 00	
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 de	ebt service payments, MVLR withheld for debt service, investment		
	ated fees, reversal of accrued interest, and transfer of prior year		
	unding cash with fiscal agent to payments of refunded bonds escrow		
earnings, rel	G ag Faydille of rotalised bolide bootow		
earnings, rel advance refi			
earnings, rel advance refu			
earnings, rel advance refu agent.	on of activity in fund 210, Debt Service:		1,766.89
earnings, rel advance refu agent. Reconciliat			1,700.89
earnings, rel advance refu agent. Reconciliati Beginning fu	on of activity in fund 210, Debt Service: nd balance as provided in prior school year		
earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	nd balance as provided in prior school year		60 044 60
earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS	nd balance as provided in prior school year S withheld		60,941.60
earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in	nd balance as provided in prior school year  S withheld nterest (revenue on withheld MVLR)		60,941.60 365.22
earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&D: Bond in Refunc	nd balance as provided in prior school year  S withheld nterest (revenue on withheld MVLR) ed bond proceeds		
earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&D: Bond ir Refunc Premiu	nd balance as provided in prior school year  S withheld nterest (revenue on withheld MVLR)		
earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refunc Premiu Less:	nd balance as provided in prior school year  S withheld nterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds		365.22 - -
earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refunc Premiu Less:	nd balance as provided in prior school year  S withheld nterest (revenue on withheld MVLR) ed bond proceeds		
earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&D: Bond in Refunc Premiu Less: Princip	nd balance as provided in prior school year  S withheld nterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds		365.22 - - 59,000.00
earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&D: Bond in Refunc Premiu Less: Princip Interes	nd balance as provided in prior school year  S withheld nterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments		365.22 - - 59,000.00 3,440.00
earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	nd balance as provided in prior school year  S withheld  Iterest (revenue on withheld MVLR)  ed bond proceeds  m on refunded bonds  al payments  t expenditure		365.22 - - 59,000.00 3,440.00
earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&D: Bond in Refunc Premiu Less: Princip Interes Dues a Payme	nd balance as provided in prior school year  S withheld Iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments t expenditure nd fees (fees on bond interest above) Ints to refunded bonds escrow agent		365.22 - - 59,000.00 3,440.00
earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&D: Bond ir Refunc Premiu Less: Princip Interes Dues a Payme	nd balance as provided in prior school year  S withheld Iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments It expenditure Indices (fees on bond interest above)		365.22 - - 59,000.00 3,440.00
earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&D: Bond ir Refunc Premiu Less: Princip Interes Dues a Payme	nd balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds  al payments It expenditure Ind fees (fees on bond interest above) Ints to refunded bonds escrow agent Ind fees on refunded bonds (admin and underwriter fees) Int on refunded bonds		365.22 - -

**Hernando County School District** 

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	=	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current bo	ond refunding for 2017-2018 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
NI I	hand on the diameter the COAT 40 "		
	bond refunding for the 2017-18 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable nterest for the 2017-2018 fiscal year		-
No accided i	interest for the 2017-2016 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	193,286.18	
1220	Due from Other Agencies	=	
9200/730	Dues and Fees (Administrative expense)	723.02	
9200/710 2632	Interest Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		183,252.55
3325	Interest on Undistributed CO&DS		10,756.65
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
0000	D ( 1D		
2632 3321	Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed	-	
3325	Interest on Undistributed CO&DS		_
0020	Deferred Revenues - Unavailable, CO&DS disbursements, and		
To record PY			
	arnings.		
investment e	· ·		
investment e	eneral Fund		
investment e Fund 100 Ge Account #	· ·	13,208.01	
investment e Fund 100 Ge Account # 7200/310	eneral Fund  Description	13,208.01	13,208.01
investment e Fund 100 Ge Account # 7200/310 3323 To record am	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as	13,208.01	13,208.01
investment e Fund 100 Ge Account # 7200/310 3323 To record am	<u>Peneral Fund</u> <u>Description</u> Professional and Technical Services  CO&DS Withheld for Administration	13,208.01	13,208.01
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as	13,208.01	13,208.01
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	13,208.01	13,208.01
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	594,000.00	13,208.01
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest	594,000.00 104,940.00	13,208.01
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	594,000.00 104,940.00 493.45	13,208.01
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	594,000.00 104,940.00	13,208.01
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	594,000.00 104,940.00 493.45	13,208.01
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	594,000.00 104,940.00 493.45	13,208.01 - 684,073.44
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	594,000.00 104,940.00 493.45	_
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Professional and Technical Services CO&DS Withheld for Administration COUNTY WITH SERVICES ACTION OF THE PROPERTY OF THE PROPE	594,000.00 104,940.00 493.45	684,073.44
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  2bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	594,000.00 104,940.00 493.45	- 684,073.44 4,099.64
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  But Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	594,000.00 104,940.00 493.45	- 684,073.44 4,099.64
investment e  Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A  Fund 210 De  Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  2bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	594,000.00 104,940.00 493.45	- 684,073.44 4,099.64
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	594,000.00 104,940.00 493.45	- 684,073.44 4,099.64
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  But Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	594,000.00 104,940.00 493.45	- 684,073.44 4,099.64
investment e  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fun	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	594,000.00 104,940.00 493.45	- 684,073.44 4,099.64
investment e  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie  Beginning fur Plus:	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Cash Cost Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Cost Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Control of activity in fund 210, Debt Service:  Indication of activity in fund 210, Debt Service	594,000.00 104,940.00 493.45	684,073.44 4,099.64 11,260.37 52,750.21
investment e  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati  Beginning fur Plus: CO&DS	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  But Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Ton of activity in fund 210, Debt Service: The balance as provided in prior school year  Swithheld	594,000.00 104,940.00 493.45	684,073.44 4,099.64 11,260.37 52,750.21 684,073.44
investment e  Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A  Fund 210 De  Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliating Beginning fur Plus: CO&DS Bond in	Description Professional and Technical Services	594,000.00 104,940.00 493.45	684,073.44 4,099.64 11,260.37 52,750.21
investment e  Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Plus: CO&DS Bond in Refundo	Description Professional and Technical Services	594,000.00 104,940.00 493.45	684,073.44 4,099.64 11,260.37 52,750.21 684,073.44
investment e  Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Plus: CO&DS Bond in Refundo	Description Professional and Technical Services	594,000.00 104,940.00 493.45	684,073.44 4,099.64 11,260.37 52,750.21 684,073.44
investment e  Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fun Plus: CO&DS Bond in Refunde Premiur Less:	Description Professional and Technical Services	594,000.00 104,940.00 493.45	684,073.44 4,099.64 11,260.37 52,750.21 684,073.44
investment e  Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus: CO&DS Bond in Refundu Premiur Less: Principa Interest	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  but service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) and balance as provided in prior school year  swithheld terest (revenue on withheld MVLR) and payments and payments expenditure	594,000.00 104,940.00 493.45	52,750.21 684,073.44 4,099.64 11,260.37 52,750.21 684,073.44 4,099.64
investment e  Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A  Fund 210 De  Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliativ  Beginning fun Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest Dues an	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  But Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  For of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) and balance as provided in prior school year  Swithheld Iterest (revenue on withheld MVLR) and payments expenditure and fees (fees on bond interest above)	594,000.00 104,940.00 493.45	52,750.21 684,073.44 4,099.64 11,260.37 52,750.21 684,073.44 4,099.64
investment e  Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A  Fund 210 De  Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati  Reginning fur Plus:	Description Professional and Technical Services	594,000.00 104,940.00 493.45	52,750.21 684,073.44 4,099.64 11,260.37 52,750.21 684,073.44 4,099.64
investment e  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues au Paymer Dues au	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  But Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash Description Redemption of Principal Interest Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash Description Companyments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Description Companyments Compa	594,000.00 104,940.00 493.45	52,750.21 684,073.44 4,099.64 11,260.37 52,750.21 684,073.44 4,099.64
investment e  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues au Paymer Dues au	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Denote of activity in fund 210, Debt Service: Indicated fees as provided in prior school year  Si withheld Iterest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds  All payments Expenditure Indicated fees on bond interest above) Interest on refunded bonds escrow agent Indicated fees on refunded bonds (admin and underwriter fees) Interest on refunded bonds Interest on refunded bonds (admin and underwriter fees) Interest on refunded bonds Interest on refunded bonds Interest Service Service Administration fees as services as with fire and transfer of prior services.  Interest Service Service Agents Interest Servi	594,000.00 104,940.00 493.45	52,750.21 684,073.44 4,099.64 11,260.37 52,750.21 684,073.44 4,099.64

**Highlands County School District** 

oital Projects, COBI Bonds	<u>Debit</u>	Credit
Description		
Cash	-	
Dues and Fees (Issuance costs - underwriter's discount)	-	
Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	-	
		-
,		
	-	
Dues and Fees (Issuance costs - underwriter's discount)	-	
Dues and Fees (Issuance costs - bond finance/admin charges)	-	
<u> </u>	-	
<u> </u>		-
Accrued Interest Payable (Sinking Fund Accruals)		_
nd refunding for 2017-2018 fiscal year.		
ot Service Advance Bond Refunding		
<u>Description</u>		
<u> </u>	-	
,	- -	
Discounts on Refunding Bonds	-	
Sale of Refunding Bonds		-
Premium on Sale of Refunding Bonds		-
Accrued Interest Payable (Sinking Fund Accruals)		-
ond refunding for the 2017-18 fiscal vear.		
· · · · · · · · · · · · · · · · · · ·		
Cash	-	
Accrued Interest Payable		=
terest for the 2017-2018 fiscal year		
ies:	<u>Debit</u>	<u>Credit</u>
oital Projects, CO&DS		
<u>Description</u>		
Cash	399,821.58	
	-	
· · ·	307.04	
Deferred Revenues - Unavailable		-
CO&DS Distributed		394,719.70
Interest on Undistributed CO&DS		5,469.52
&DS disbursements, investment earnings, and treasury fees.		
Deferred Revenues - Unavailable - Prior Year	-	
CO&DS Distributed		-
Interest on Undistributed CO&DS		-
· ·		
<del></del>		
Description Professional and Technical Services	6 745 00	
	0,715.98	6,715.98
		3,7 70.00
• •		
Redemption of Principal	44,000.00	
Interest	3,430.00	
SBA Sinking Fund Administration Fees	33.40	
•	-	
•	-	-
Cash with Fiscal/Service Agents		46,296.32
Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds		
CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	277.45
CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	-	277.45 889.63
CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment	-	
CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	-	
CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment	-	
CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow	-	
CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ded fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service:	-	889.63
CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow		
CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ded fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service:	-	889.63
CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow  n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR)	-	1,766.52
CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  t service payments, MVLR withheld for debt service, investment led fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow  n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld lerest (revenue on withheld MVLR) d bond proceeds	-	1,766.52 46,296.32
CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow  n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR)	-	1,766.52 46,296.32
CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  It service payments, MVLR withheld for debt service, investment led fees, reversal of accrued interest, and transfer of prior year liding cash with fiscal agent to payments of refunded bonds escrow  In of activity in fund 210, Debt Service: It balance as provided in prior school year  withheld lerest (revenue on withheld MVLR) It do bond proceeds It on refunded bonds	-	1,766.52 46,296.32
CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  t service payments, MVLR withheld for debt service, investment led fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow  n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld lerest (revenue on withheld MVLR) d bond proceeds	-	1,766.52 46,296.32 277.45
CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  It service payments, MVLR withheld for debt service, investment teed fees, reversal of accrued interest, and transfer of prior year reding cash with fiscal agent to payments of refunded bonds escrow  In of activity in fund 210, Debt Service: In display the bonds of the bonds  Withheld of the bonds of the bonds of the bonds of the bonds  Departments of the bonds of the bond of	-	1,766.52 46,296.32 277.45 - 44,000.00
CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  It service payments, MVLR withheld for debt service, investment led fees, reversal of accrued interest, and transfer of prior year riding cash with fiscal agent to payments of refunded bonds escrow  In of activity in fund 210, Debt Service: In display between the description of the descri	-	1,766.52 46,296.32 277.45 - 44,000.00 3,430.00
CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  It service payments, MVLR withheld for debt service, investment teed fees, reversal of accrued interest, and transfer of prior year reding cash with fiscal agent to payments of refunded bonds escrow  In of activity in fund 210, Debt Service: In display the bonds of the bonds  Withheld of the bonds of the bonds of the bonds of the bonds  Departments of the bonds of the bond of	-	1,766.52 46,296.32 277.45 - 44,000.00 3,430.00
the second resident resident second resident resident second resident resid	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds yo bond issues for the 2017-2018 fiscal year.  by Service Current Bond Refunding  Description Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)  Inderefunding for 2017-2018 fiscal year.  by Service Advance Bond Refunding  Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)  Description Cash Accrued Interest Payable (Sinking Fund Accruals)  but Service, SBE/COBI Bonds  Description Cash Accrued Interest Payable  Letterest for the 2017-2018 fiscal year  Tries:  Dietered Revenues - Unavailable CO&DS Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable, CO&DS disbursements, and trinings.  Deferred Revenues - Unavailable, CO&DS disbursements, and trinings.  Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  by Service, SBE/COBI Bonds Description Redemption of Principal	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds Wiscellaneous - Principal/Interest- Current Refunding Description Miscellaneous - Principal/Interest- Current Refunding Description Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)  Dues and Fees (Issuance costs - underwriter's discount) Description Cash Accrued Interest Payable (Sinking Fund Accruals) Description Cash Accrued Interest Payable Leftered Revenues - Unavailable - Prior Year Coabs Distributed Interest on Undistributed Co&bs Deferred Revenues - Unavailable - Prior Year Coabs Osibusterments, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year Coabs Withheld for Administration fees as title XII, Section 9, Subsection () of the Florida Constitution.  Description Professio

Hillsborough County School District

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current h	ond refunding for 2017-2018 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No	hand refunding for the 2017 10 feet		
	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Casn Accrued Interest Payable	-	_
	nterest for the 2017-2018 fiscal year		
Year-end en		Debit	Credit
		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account #	<u>Description</u>	4 007 404 04	
11XX	Cash  Due from Other Agencies	1,967,421.04	
1220 9200/730	Due from Other Agencies  Dues and Fees (Administrative expense)	6,647.22	
9200/730	Interest	0,047.22	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,875,175.06
3325	Interest on Undistributed CO&DS		98,893.20
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year		
3321	CO&DS Distributed	-	_
3325	Interest on Undistributed CO&DS		_
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e			
Fund 100 G	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	121,430.19	
3323	CO&DS Withheld for Administration		121,430.19
	nounts withheld from MVLR for actual administration fees as		
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	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	
	Cash with Fiscal/Service Agents		3,951,390.99
1114	CO&DS Withheld for SBE/COBI Bonds		6,098,740.75
1114 3322	SBA Sinking Fund Earnings	-	36,549.65
1114 3322 3326			115,732.74
1114 3322 3326 11XX	Cash		
1114 3322 3326 11XX To record de	Cash bt service payments, MVLR withheld for debt service, investment		
1114 3322 3326 11XX To record de earnings, rela	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
1114 3322 3326 11XX To record de earnings, rela	Cash bt service payments, MVLR withheld for debt service, investment		
1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow		
1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:		4 287 580 74
1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow		4,287,588.74
1114 3322 3326 11XX To record de earnings, rel: advance refuagent.  Reconciliati Beginning fu Plus:	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:		
1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:  In balance as provided in prior school year		4,287,588.74 6,098,740.75 36,549.65
1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld		6,098,740.75
1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  and balance as provided in prior school year  s withheld terest (revenue on withheld MVLR)		6,098,740.75
1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less:	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  India balance as provided in prior school year  S withheld terest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds		6,098,740.75 36,549.65 - -
1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  India balance as provided in prior school year  S withheld  terest (revenue on withheld MVLR)  ed bond proceeds  m on refunded bonds  al payments		6,098,740.75 36,549.65 - - 5,406,000.00
1114 3322 3326 11XX To record de earnings, rel: advance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  and balance as provided in prior school year  s withheld terest (revenue on withheld MVLR) ed bond proceeds an on refunded bonds al payments expenditure		6,098,740.75 36,549.65 - - 5,406,000.00 747,476.76
1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Indibalance as provided in prior school year  Swithheld  Iterest (revenue on withheld MVLR)  Bed bond proceeds In on refunded bonds  In payments  Expenditure  Indibalance as provided interest above)		6,098,740.75 36,549.65 - 5,406,000.00 747,476.76 4,399.26
1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a Paymer	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Indibation balance as provided in prior school year  Swithheld terest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds  al payments expenditure Indifees (fees on bond interest above) Ints to refunded bonds secrow agent		6,098,740.75 36,549.65 - - 5,406,000.00 747,476.76
1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principal Interest Dues a Paymet Dues a	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Indibation balance as provided in prior school year  is withheld terest (revenue on withheld MVLR)  ed bond proceeds  m on refunded bonds  al payments  expenditure  nd fees (fees on bond interest above)  ints to refunded bonds (admin and underwriter fees)		6,098,740.75 36,549.65 - 5,406,000.00 747,476.76 4,399.26
1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principal Interest Dues a Paymet Dues a	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Indibation by the first of the		6,098,740.75 36,549.65 - 5,406,000.00 747,476.76 4,399.26

**Holmes County School District** 

	Iting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Credit</u>
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	ond refunding for 2017-2018 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	=	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	hond refunding for the 2017 19 fiscal year		
	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	_
	nterest for the 2017-2018 fiscal year		-
	·		
Year-end en		<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<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	D&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 P	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	4 700 40	
3323		1,706.49	
3323	CO&DS Withheld for Administration	1,706.49	1,706.49
	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,706.49	1,706.49
To record an		1,706.49	1,706.49
To record an provided in A	nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,706.49	1,706.49
To record an provided in A Fund 210 De	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	1,700.49	1,706.49
To record an provided in A Fund 210 De Account #	nounts withheld from MVLR for actual administration fees as surficile XII, Section 9, Subsection (d) of the Florida Constitution.  Sebt Service, SBE/COBI Bonds  Description		1,706.49
To record an provided in A Fund 210 De Account # 9200/710	nounts withheld from MVLR for actual administration fees as surficile XII, Section 9, Subsection (d) of the Florida Constitution.  Sebt Service, SBE/COBI Bonds  Description  Redemption of Principal	70,000.00	1,706.49
To record an provided in A Fund 210 De Account # 9200/710 9200/720	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description  Redemption of Principal Interest	70,000.00 14,750.00	1,706.49
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees	70,000.00	1,706.49
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Sebt Service, SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	70,000.00 14,750.00	1,706.49
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	70,000.00 14,750.00	1,706.49
To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Sebt Service, SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	70,000.00 14,750.00	-
To record an provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	70,000.00 14,750.00	1,706.49 - 82,998.54 497.41
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	70,000.00 14,750.00	- 82,998.54
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	70,000.00 14,750.00	82,998.54 497.41
To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	70,000.00 14,750.00	82,998.54 497.41
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	70,000.00 14,750.00	82,998.54 497.41
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	70,000.00 14,750.00	82,998.54 497.41
To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	70,000.00 14,750.00	82,998.54 497.41
To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/761 2210 1114 3322 13326 11XX  To record de earnings, rel advance refu agent.  Reconciliati	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:	70,000.00 14,750.00	- 82,998.54 497.41 1,313.92
To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/761 2210 1114 3322 13326 11XX  To record de earnings, rel advance refu agent.  Reconciliati	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	70,000.00 14,750.00	82,998.54 497.41
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:	70,000.00 14,750.00	- 82,998.54 497.41 1,313.92 7,408.45
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year	70,000.00 14,750.00	- 82,998.54 497.41 1,313.92
To record an provided in A Fund 210 Dr. Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond ir	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Sound activity in fund 210, Debt Service: and balance as provided in prior school year Swithheld terest (revenue on withheld MVLR)	70,000.00 14,750.00	7,408.45 82,998.54
To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus:	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year	70,000.00 14,750.00	7,408.45 82,998.54
To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus:	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR) Bed bond proceeds	70,000.00 14,750.00	7,408.45 82,998.54 497.41 1,313.92
To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Sebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated the service on withheld MVLR)  Swithheld Iterest (revenue on withheld MVLR)  Bed bond proceeds Interest (revenue on withheld MVLR)  Bed bond proceeds Interest (revenue on refunded bonds	70,000.00 14,750.00	7,408.45 82,998.54 497.41 1,313.92
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR) Bed bond proceeds	70,000.00 14,750.00	7,408.45 82,998.54 497.41 1,313.92
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  So withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds all payments	70,000.00 14,750.00	7,408.45 82,998.54 497.41 1,313.92 7,408.45 82,998.54 497.41
To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest Dues a	rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  For of activity in fund 210, Debt Service:  Indicate the service on withheld MVLR) Bed bond proceeds In on refunded bonds  Bal payments Expenditure	70,000.00 14,750.00	7,408.45 82,998.54 497.41 1,313.92 7,408.45 82,998.54 497.41 - - 70,000.00 14,750.00
To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest Dues a Paymei Dues a	rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Fon of activity in fund 210, Debt Service: Indibalance as provided in prior school year  Swithheld Iterest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds  Tal payments Expenditure Indifes (fees on bond interest above) Ints to refunded bonds escrow agent Indifes on refunded bonds (admin and underwriter fees)	70,000.00 14,750.00	7,408.45 82,998.54 497.41 1,313.92 7,408.45 82,998.54 497.41 - - 70,000.00 14,750.00
To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest Dues a Paymei Dues a	rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  For of activity in fund 210, Debt Service: Indicated bond proceeds Indicated bond bonds Indicated bond bond bond interest above) Interest (fees on bond interest above) Interest to refunded bonds escrow agent	70,000.00 14,750.00	7,408.45 82,998.54 497.41 1,313.92 7,408.45 82,998.54 497.41 - - 70,000.00 14,750.00

Indian River County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	_	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current be	ond refunding for 2017-2018 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
9299/892 3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	, , , , , , , , , , , , , , , , , , , ,		
No advance	oond refunding for the 2017-18 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2017-2018 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	117,689.32	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	553.17	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		- 110,012.78
3325	Interest on Undistributed CO&DS		8,229.71
	0&DS disbursements, investment earnings, and treasury fees.		-,
To record CO	,		-, -
To record CC 2632	Deferred Revenues - Unavailable - Prior Year	-	-, -
To record CC 2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
To record CC 2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	- -
To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	-
To record CC 2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund Description	10 105 20	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	10,105.20	10,105.20
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services	10,105.20	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	10,105.20	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration For actual administration fees as	10,105.20	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest Over Year Interest Over Year CO&DS Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest Over Year CO&DS Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	10,105.20	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	10,105.20	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds Description		-
To record CC 2632 3321 3325 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Postription Redemption of Principal Interest SBA Sinking Fund Administration Fees	381,000.00 171,540.78 399.31	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Interest SE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	381,000.00 171,540.78 399.31 820,296.86	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	381,000.00 171,540.78 399.31	10,105.20
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	381,000.00 171,540.78 399.31 820,296.86	10,105.20
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	381,000.00 171,540.78 399.31 820,296.86	10,105.20 820,296.86 553,562.02
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	381,000.00 171,540.78 399.31 820,296.86	10,105.20
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	381,000.00 171,540.78 399.31 820,296.86	10,105.20 820,296.86 553,562.02 3,317.49
To record CC 2632 3321 3325 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Description MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	381,000.00 171,540.78 399.31 820,296.86	10,105.20 820,296.86 553,562.02 3,317.49
To record CC 2632 3321 3325 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	381,000.00 171,540.78 399.31 820,296.86	10,105.20 820,296.86 553,562.02 3,317.49
To record CC 2632 3321 3325 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	381,000.00 171,540.78 399.31 820,296.86	10,105.20 820,296.86 553,562.02 3,317.49
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	381,000.00 171,540.78 399.31 820,296.86	10,105.20 820,296.86 553,562.02 3,317.49
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Pund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obstantial Service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	381,000.00 171,540.78 399.31 820,296.86	10,105.20 820,296.86 553,562.02 3,317.49 8,831.05
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Descripti	381,000.00 171,540.78 399.31 820,296.86	10,105.20 820,296.86 553,562.02 3,317.49
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Pund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obstantial Service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	381,000.00 171,540.78 399.31 820,296.86	10,105.20 820,296.86 553,562.02 3,317.49 8,831.05
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pon of activity in fund 210, Debt Service: In the data of a control of the payments of refunded bonds escrow  Pon of activity in fund 210, Debt Service: In withheld Interest (revenue on withheld MVLR)	381,000.00 171,540.78 399.31 820,296.86	10,105.20 820,296.86 553,562.02 3,317.49 8,831.05
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refundo	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pon of activity in fund 210, Debt Service:  In withheld terest (revenue on withheld MVLR)  Red bond proceeds	381,000.00 171,540.78 399.31 820,296.86	10,105.20 820,296.86 553,562.02 3,317.49 8,831.05
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 42000/710 9200/720 9200/730 9200/761 2210 1114 33326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refunde Premiur	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pon of activity in fund 210, Debt Service: In the data of a control of the payments of refunded bonds escrow  Pon of activity in fund 210, Debt Service: In withheld Interest (revenue on withheld MVLR)	381,000.00 171,540.78 399.31 820,296.86	10,105.20 820,296.86 553,562.02 3,317.49 8,831.05
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refundid Premiur Less:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Description Redemption of Principal Interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Description Redemption of Principal Interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption Redemp	381,000.00 171,540.78 399.31 820,296.86	10,105.20 820,296.86 553,562.02 3,317.49 8,831.05 901,413.97 553,562.02 3,317.49
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 77200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Description Professional withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Company Redemption of Princi	381,000.00 171,540.78 399.31 820,296.86	10,105.20 820,296.86 553,562.02 3,317.49 8,831.05 901,413.97 553,562.02 3,317.49
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fun Plus: CO&DS Bond in Refundu Less: Principa Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Performance of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pen of activity in fund 210, Debt Service:  In withheld terest (revenue on withheld MVLR) and balance as provided in prior school year  Withheld terest (revenue on withheld MVLR) and payments and pa	381,000.00 171,540.78 399.31 820,296.86	10,105.20 820,296.86 553,562.02 3,317.49 8,831.05 901,413.97 553,562.02 3,317.49 - 381,000.00 171,540.78
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliativ Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest Dues an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description Of activity in fund 210, Debt Service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Denote of activity in fund 210, Debt Service: Add balance as provided in prior school year  SWITHHELD SERVICES  ADD SERVICES  A	381,000.00 171,540.78 399.31 820,296.86	10,105.20 820,296.86 553,562.02 3,317.49 8,831.05 901,413.97 553,562.02 3,317.49
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Performance of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pen of activity in fund 210, Debt Service:  In withheld terest (revenue on withheld MVLR) and balance as provided in prior school year  Withheld terest (revenue on withheld MVLR) and payments and pa	381,000.00 171,540.78 399.31 820,296.86	10,105.20 820,296.86 553,562.02 3,317.49 8,831.05 901,413.97 553,562.02 3,317.49 - - 381,000.00 171,540.78 399.31
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliative Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer Dues an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pen of activity in fund 210, Debt Service:  In distributed terest (revenue on withheld MVLR) and balance as provided in prior school year  In withheld Iterest (revenue on withheld MVLR) and balance described bonds  In payments expenditure and fees (fees on bond interest above)	381,000.00 171,540.78 399.31 820,296.86	10,105.20 820,296.86 553,562.02 3,317.49 8,831.05 901,413.97 553,562.02 3,317.49 - - 381,000.00 171,540.78 399.31

**Jackson County School District** 

	lting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Credit</u>
Account #	Description		
11XX	Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	=	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current be	ond refunding for 2017-2018 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	Accrued Interest Payable (Sinking Fund Accruals)		-
,			_
No advance	bond refunding for the 2017-18 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2017-2018 fiscal year		
Year-end en	tries:	Debit	Credit
	apital Projects, CO&DS	<del></del>	
Account # 11XX	<u>Description</u> Cash	79,430.57	
1220	Due from Other Agencies	79,430.57	
9200/730	Dues and Fees (Administrative expense)	237.98	
9200/710	Interest	2000	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		76,127.99
3325	Interest on Undistributed CO&DS		3,540.56
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	_	
3321	CO&DS Distributed	_	_
3325	Interest on Undistributed CO&DS		-
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
To record PY			
To record PY investment e	arnings.		
investment e			
investment e	eneral Fund		
investment e		4,347.42	
investment e Fund 100 Ge Account #	eneral Fund  Description	4,347.42	4,347.42
investment e Fund 100 Ge Account # 7200/310 3323	eneral Fund  Description  Professional and Technical Services	4,347.42	4,347.42
investment e Fund 100 Ge Account # 7200/310 3323 To record arr	eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	4,347.42	4,347.42
Fund 100 Ge Account # 7200/310 3323 To record am provided in A	eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as	4,347.42	4,347.42
Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.	4,347.42	4,347.42
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as stricte XII, Section 9, Subsection (d) of the Florida Constitution.	4,347.42 202,000.00	4,347.42
investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest	202,000.00 12,410.00	4,347.42
investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	202,000.00	4,347.42
investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	202,000.00 12,410.00	4,347.42
investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	202,000.00 12,410.00	4,347.42
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	202,000.00 12,410.00	-
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	202,000.00 12,410.00	209,352.59
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	202,000.00 12,410.00	-
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	202,000.00 12,410.00	- 209,352.59 1,254.65
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	202,000.00 12,410.00	- 209,352.59 1,254.65
investment e  Fund 100 Ge  Account # 7200/310 3323  To record amprovided in A  Fund 210 De  Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX  To record de earnings, rela advance refu	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	202,000.00 12,410.00	- 209,352.59 1,254.65
investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, relations	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	202,000.00 12,410.00	- 209,352.59 1,254.65
investment e  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	202,000.00 12,410.00	- 209,352.59 1,254.65
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	202,000.00 12,410.00	209,352.59 1,254.65 3,953.77
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	202,000.00 12,410.00	- 209,352.59 1,254.65
investment e  Fund 100 Ge  Account # 7200/310 3323  To record am provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX  To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	202,000.00 12,410.00	209,352.59 1,254.65 3,953.77
investment e  Fund 100 Ge  Account # 7200/310 3323  To record amprovided in A  Fund 210 De  Account # 9200/710 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX  To record de earnings, rela advance refu agent.  Reconciliati  Beginning fur Plus: CO&DS	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated the service of the servi	202,000.00 12,410.00	209,352.59 1,254.65 3,953.77 6,293.09
investment e  Fund 100 Ge  Account # 7200/310 3323  To record arr provided in A  Fund 210 De  Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX  To record de earnings, rela advance refu agent.  Reconciliati  Beginning fur Plus: CO&DS Bond in Refund	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) Bed bond proceeds	202,000.00 12,410.00	209,352.59 1,254.65 3,953.77 6,293.09 209,352.59
investment e  Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiun	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  So withheld Sterest (revenue on withheld MVLR)	202,000.00 12,410.00	209,352.59 1,254.65 3,953.77 6,293.09 209,352.59
investment e  Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less:	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated the service on withheld MVLR)  withheld sterest (revenue on withheld MVLR)  ed bond proceeds Interest or interest in the service of the serv	202,000.00 12,410.00	6,293.09 209,352.59 1,254.65 3,953.77
investment e  Fund 100 Ge Account # 7200/310 3323 To record amprovided in A  Fund 210 De Account # 9200/710 9200/720 9200/761 921114 3322 3326 11XX To record de earnings, reliadvance refuadvance ref	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) and payments  Reference of the Florida Constitution.  Description Redemption 9 Frincipal Interest Subject Service Agents Coal Bonds SBA Sinking Fund Earnings Cash  Description Subject Service	202,000.00 12,410.00	6,293.09 209,352.59 1,254.65 3,953.77 6,293.09 209,352.59 1,254.65
investment e  Fund 100 Ge  Account # 7200/310 3323  To record amprovided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX  To record de earnings, rela advance refu agent.  Reconciliati  Beginning fur Plus: CO&DS Bond in Refundu Premiun Less: Principa Interest	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds  al payments expenditure	202,000.00 12,410.00	6,293.09 209,352.59 1,254.65 3,953.77 6,293.09 209,352.59 1,254.65
investment e  Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A  Fund 210 De  Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati  Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  Swithheld iterest (revenue on withheld MVLR) ed bond proceeds on on refunded bonds all payments expenditure and fees (fees on bond interest above)	202,000.00 12,410.00	6,293.09 209,352.59 1,254.65 3,953.77 6,293.09 209,352.59 1,254.65
investment e  Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A  Fund 210 De  Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati  Beginning fun Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues an Paymer	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds  al payments expenditure	202,000.00 12,410.00	6,293.09 209,352.59 1,254.65 3,953.77 6,293.09 209,352.59 1,254.65
investment e  Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A  Fund 210 De  Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au Paymer Dues au	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Ton of activity in fund 210, Debt Service: India balance as provided in prior school year  Swithheld Interest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on bond interest above) Interest (fees on bond interest above) Interest (fees on bond interest above) Interest to refunded bonds escrow agent	202,000.00 12,410.00	6,293.09 209,352.59 1,254.65 3,953.77 6,293.09 209,352.59 1,254.65

Jefferson County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	=	
9299/891	Discounts on Sale of Bonds	=	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2017-2018 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9299/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	- -	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	ricorded interest rayasis (cirilary and ricordally)		
No current be	ond refunding for 2017-2018 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
NI-	hand refunding for the COAT ACC		
	bond refunding for the 2017-18 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash	-	
	Accrued Interest Payable nterest for the 2017-2018 fiscal year		-
140 00010001	Therese for the 2017 2010 hasar year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	73,587.75	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	- 60.64	
9200/730	Interest	00.04	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		72,746.19
3325	Interest on Undistributed CO&DS		902.20
TO TECOTO CO	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year		
3321	CO&DS Distributed	-	-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	-	-
3321 3325 To record P\	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and	-	-
3321 3325 To record PY investment e	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	-
3321 3325 To record P\ investment e	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund	-	:
3321 3325 To record PY investment e Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	1.107.81	-
3321 3325 To record P\ investment e Fund 100 Go Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	1,107.81	- - 1,107.81
3321 3325 To record P\ investment e Fund 100 Gr Account # 7200/310 3323 To record an	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,107.81	- - 1,107.81
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	1,107.81	- - 1,107.81
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,107.81	- - 1,107.81
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description	1,107.81	- - 1,107.81
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal	- 1,107.81 -	- - 1,107.81
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest	- 1,107.81 - - -	- - 1,107.81
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal	- 1,107.81 - - - -	- - 1,107.81
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 1,107.81 - - - - -	- - 1,107.81
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.	- 1,107.81 - - - - -	- - 1,107.81
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  ent Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- 1,107.81 - - - - -	- 1,107.81 - -
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.	- 1,107.81 - - - - -	- 1,107.81 - - -
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  ent Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 1,107.81 - - - - -	- 1,107.81 - - -
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326 11XX To record de	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  ent Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 1,107.81 - - - - -	- - 1,107.81 - - -
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refu	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  ent Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	- 1,107.81 - - - - -	- - 1,107.81 - - -
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reli	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- 1,107.81 - - - - -	- 1,107.81 - - -
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- 1,107.81 - - - - -	- - 1,107.81 - - -
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 9200/730 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	- 1,107.81 - - - - -	- - - - - -
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus:	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	- 1,107.81 - - - - -	- - - - - - -
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent.  Reconciliati Beginning fu Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	- 1,107.81 - - - - -	- - - - - - -
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indiana Sanda S	- 1,107.81 - - - - -	- - - - - - -
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadrance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  peneral Fund  Description Professional and Technical Services	- 1,107.81 - - - -	- - - - - - - -
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadrance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indiana Sanda S	- 1,107.81 - - - - -	- - - - - - - - -
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	- 1,107.81 - - - - -	- - - - - - - - - -
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiun Less: Principa Interest	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  S withheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds  al payments expenditure	- 1,107.81 - - - - -	- - - - - - - - - -
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refuadrance refundrance r	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual cash of the payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual cash on the payments of refunded bonds escrow  on or factivity in fund 210, Debt Service: Individual cash on the payments of refunded bonds  all payments expenditure Indirect fees on bond interest above)	- 1,107.81 - - - - -	- - - - - - - - - - -
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues ai Paymei	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	- 1,107.81	- - - - - - - - - - - - -
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues ai Paymei Dues ai	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual cash of the payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual cash on the payments of refunded bonds escrow  on or factivity in fund 210, Debt Service: Individual cash on the payments of refunded bonds  all payments expenditure Indirect fees on bond interest above)	- 1,107.81	- - - - - - - - - - - - - - - -

Lafayette County School District

<u>. u.iu J 10 Cč</u>	Ilting from bond issuance and refunding:  apital Projects, COBI Bonds	<u>Debit</u>	Credit
Account #	· · · · · ·		
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2017-2018 fiscal year.		-
	·		
	ebt Service Current Bond Refunding		
Account # 9299/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current be	ond refunding for 2017-2018 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2017-18 fiscal year.		
	· · · · · · · · · · · · · · · · · · ·		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable	-	_
	nterest for the 2017-2018 fiscal year		
	·		
Year-end en		<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>	4.040.00	
11XX	Cash  Pug from Other Agencies	4,312.73	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	34.19	
9200/730	Interest	34.13	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		3,838.22
3325	Interest on Undistributed CO&DS		508.70
To record CO	D&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 e	arnings.		
Fund 100 G	eneral Fund		
Account #	Description		
Account # 7200/310	<u>Description</u> Professional and Technical Services	624.63	
Account # 7200/310 3323	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	624.63	624.63
Account # 7200/310 3323 To record an	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	624.63	624.63
Account # 7200/310 3323 To record an provided in A	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	624.63	624.63
Account # 7200/310 3323 To record an provided in A	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	624.63	624.63
Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds Description		624.63
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Debt Service, SBE/COBI Bonds  Description Redemption of Principal	36,000.00	624.63
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest	36,000.00 2,080.00	624.63
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	36,000.00	624.63
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest	36,000.00 2,080.00 26.82	624.63
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	36,000.00 2,080.00 26.82	624.63
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	36,000.00 2,080.00 26.82	37,179.15
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	36,000.00 2,080.00 26.82	37,179.15 222.81
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	36,000.00 2,080.00 26.82	37,179.15
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	36,000.00 2,080.00 26.82	37,179.15 222.81
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reli	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	36,000.00 2,080.00 26.82	37,179.15 222.81
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reli	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	36,000.00 2,080.00 26.82	37,179.15 222.81
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	36,000.00 2,080.00 26.82	37,179.15 222.81
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:	36,000.00 2,080.00 26.82	37,179.15 222.81 704.86
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	36,000.00 2,080.00 26.82	37,179.15 222.81
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indibalance as provided in prior school year	36,000.00 2,080.00 26.82	37,179.15 222.81 704.86
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual Service as a swithheld  Swithheld	36,000.00 2,080.00 26.82	37,179.15 222.81 704.86 1,055.18 37,179.15
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond in	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  So withheld sterest (revenue on withheld MVLR)	36,000.00 2,080.00 26.82	37,179.15 222.81 704.86
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadvance refuagent.  Reconciliati Plus: CO&DS Bond in Refund	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual Service as a swithheld  Swithheld	36,000.00 2,080.00 26.82	37,179.15 222.81 704.86 1,055.18 37,179.15
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadvance refuagent.  Reconciliati Plus: CO&DS Bond in Refund	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) ed bond proceeds	36,000.00 2,080.00 26.82	37,179.15 222.81 704.86 1,055.18 37,179.15
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) ed bond proceeds	36,000.00 2,080.00 26.82	37,179.15 222.81 704.86 1,055.18 37,179.15
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Cash  Description SBA Sinking Fund Earnings Cash  Description Cash  Description Coal Coal Coal Coal Coal Coal Coal Coal	36,000.00 2,080.00 26.82	1,055.18 37,179.15 222.81 704.86 37,179.15 222.81 - - 36,000.00 2,080.00
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326 11XX To record de earnings, reliadavance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principia Interest Dues a	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year  S withheld Iterest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds  al payments expenditure India fees (fees on bond interest above)	36,000.00 2,080.00 26.82	1,055.18 37,179.15 222.81 704.86 37,179.15 222.81 - - 36,000.00
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a Paymei	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  Swithheld Interest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on bond interest above) Interest (fees on bond interest above) Interest (fees on bond interest above) Interest (fees on bond interest above) Interest to refunded bonds escrow agent	36,000.00 2,080.00 26.82	1,055.18 37,179.15 222.81 704.86 37,179.15 222.81 - - 36,000.00 2,080.00
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuad	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year  S withheld Iterest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds  al payments expenditure India fees (fees on bond interest above)	36,000.00 2,080.00 26.82	1,055.18 37,179.15 222.81 704.86 37,179.15 222.81 - - 36,000.00 2,080.00

Lake County School District

	Ilting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	_	
3711	Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2017-2018 fiscal year.		
	ebt Service Current Bond Refunding		
Account #			
9299/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current bo	ond refunding for 2017-2018 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	=	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210 No accrued in	Accrued Interest Payable nterest for the 2017-2018 fiscal year		-
110 00010001	Thereof for the 2011 2010 hodar year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<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		405 000 70
3321	CO&DS Distributed		465,636.73
3325	Interest on Undistributed CO&DS		19,384.44
To record CC	D&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 e	arnings.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	23,802.00	
3323	CO&DS Withheld for Administration	-,	23,802.00
	nounts withheld from MVLR for actual administration fees as		
provided in A	article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
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
	bt service payments, MVLR withheld for debt service, investment		
	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
	on of activity in fund 210, Debt Service:		
Beginning fur	nd balance as provided in prior school year		2,263,869.94
	Swithhold		1 007 204 07
Plus:	6 withheld sterest (revenue on withheld MVLR)		1,097,361.27 6,576.47
Plus: CO&DS			0,376.47
Plus: CO&DS Bond in			-
Plus: CO&DS Bond in Refunde	ed bond proceeds		-
Plus: CO&DS Bond in Refunde			
Plus: CO&DS Bond in Refundo Premiur Less:	ed bond proceeds		834,000.00
Plus: CO&DS Bond in Refundo Premiur Less: Principa	ed bond proceeds m on refunded bonds		834,000.00 248,511.12
Plus: CO&DS Bond in Refundo Premiur Less: Principa Interest Dues ai	ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above)		
Plus: CO&DS Bond in Refundi Premiur Less: Principa Interest Dues au Paymer	ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent		248,511.12
Plus: CO&DS Bond in Refund: Premiur Less: Principa Interest Dues an Paymer Dues an	ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees)		248,511.12 791.57
Plus: CO&DS Bond in Refund: Premiur Less: Principa Interest Dues an Paymer Dues an	ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds	_	248,511.12 791.57

Lee County School District

<u>. unu 310 Ca</u>	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	upital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	_	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
0	ricorded interest rayasis (Similing rand ricordals)		
No current b	ond refunding for 2017-2018 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	=	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2017-18 fiscal year.		
	•		
rund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2017-2018 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	1 654 612 20	
		1,654,613.20	
1220	Due from Other Agencies	- 0.004.04	
9200/730	Dues and Fees (Administrative expense)	3,021.91	
9200/710	Interest  Deferred Povenues - Unavailable		
2632	Deferred Revenues - Unavailable		4 040 070 00
3321	CO&DS Distributed		1,612,676.92
3325	Interest on Undistributed CO&DS		44,958.19
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
0000	Deferred Developer Hermitable Dries Vers		
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 e	arnings.		
Fund 100 Ge	eneral Fund		
Account # 7200/310	Description Professional and Technical Services	EE 202 04	
7200/310 3323	Professional and Technical Services  CO&DS Withheld for Administration	55,203.81	EF 000 01
	nounts withheld from MVLR for actual administration fees as		55,203.81
hroviaea in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	1,885,000.00	
	Interest	174,550.00	
9200/720	SBA Sinking Fund Administration Fees	1,451.60	
	Payments to Refunding Bond Escrow		
9200/720 9200/730 9200/761		-	
9200/730 9200/761	Accrued Interest Pavable	-	_
9200/730 9200/761 2210	Accrued Interest Payable Cash with Fiscal/Service Agents		2,012,373.27
9200/730 9200/761 2210 1114	Cash with Fiscal/Service Agents		
9200/730 9200/761 2210 1114 3322	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	_	12 060 12
9200/730 9200/761 2210 1114 3322 3326	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	12,060.12 36 568 21
9200/730 9200/761 2210 1114 3322 3326 11XX	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	-	12,060.12 36,568.21
9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	-	
9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	-	
9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	-	
9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	-	
9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	-	
9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent.	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	-	36,568.21
9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	-	
9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  nd balance as provided in prior school year	-	36,568.21 88,102.31
9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  India balance as provided in prior school year  withheld	-	36,568.21 88,102.31 2,012,373.27
9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  s withheld terest (revenue on withheld MVLR)	-	36,568.21 88,102.31
9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year swithheld terest (revenue on withheld MVLR) ed bond proceeds	-	36,568.21 88,102.31 2,012,373.27
9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiui	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  s withheld terest (revenue on withheld MVLR)	-	36,568.21 88,102.31 2,012,373.27
9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year swithheld terest (revenue on withheld MVLR) ed bond proceeds	-	36,568.21 88,102.31 2,012,373.27
9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less:	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year swithheld terest (revenue on withheld MVLR) ed bond proceeds	-	36,568.21 88,102.31 2,012,373.27
9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  by service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  and balance as provided in prior school year  is withheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds	-	36,568.21 88,102.31 2,012,373.27 12,060.12
9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  by service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  and balance as provided in prior school year  is withheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds and payments	-	36,568.21 88,102.31 2,012,373.27 12,060.12 - 1,885,000.00 174,550.00
9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Indicate the description of the debt service o	-	36,568.21 88,102.31 2,012,373.27 12,060.12 - 1,885,000.00
9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a Paymei	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year  is withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds  all payments expenditure India fees (fees on bond interest above) Ints to refunded bonds escrow agent	-	36,568.21 88,102.31 2,012,373.27 12,060.12 - 1,885,000.00 174,550.00
9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues a Paymer Dues a	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  India balance as provided in prior school year  is withheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds all payments expenditure and fees (fees on bond interest above)	-	36,568.21 88,102.31 2,012,373.27 12,060.12 - 1,885,000.00 174,550.00
9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues a Paymer Dues a	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  to service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  ton of activity in fund 210, Debt Service: and balance as provided in prior school year  s withheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds all payments expenditure and fees (fees on bond interest above) and fees on refunded bonds (admin and underwriter fees) at on refunded bonds and fees on refunded bonds (admin and underwriter fees) at on refunded bonds	-	36,568.21 88,102.31 2,012,373.27 12,060.12 - 1,885,000.00 174,550.00

Leon County School District

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discounty)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2017-2018 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9299/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	- -	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds		-
2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
2210	Accorded interest i ayabie (Oliming i and Accordais)		
No current be	ond refunding for 2017-2018 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	=	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2017-18 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	_
	nterest for the 2017-2018 fiscal year		-
	•	D.1."	0
Year-end en		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	1,059,574.08	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,112.61	
9200/710	Interest		
9200/710 2632	Deferred Revenues - Unavailable		- 1 044 133 96
9200/710 2632 3321			- 1,044,133.96 16,552.73
9200/710 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed		
9200/710 2632 3321 3325 To record CO	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		
9200/710 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	-	
9200/710 2632 3321 3325 To record CC 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	-	
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and	-	
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  pereral Fund Description	-	
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services	20,324.97	16,552.73 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  pereral Fund Description	20,324.97	
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	20,324.97	16,552.73 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as	20,324.97	16,552.73 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	20,324.97	16,552.73 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds Description Redemption of Principal	20,324.97	16,552.73 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds Description Redemption of Principal Interest	238,000.00 58,607.50	16,552.73 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	238,000.00 58,607.50 209.58	16,552.73 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds Description Redemption of Principal Interest	238,000.00 58,607.50	16,552.73 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	238,000.00 58,607.50 209.58	16,552.73 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	238,000.00 58,607.50 209.58	16,552.73 - - - 20,324.97
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Poeferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Poet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	238,000.00 58,607.50 209.58	16,552.73 - - - 20,324.97 - 290,539.07 1,741.19
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Poeferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Poet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	238,000.00 58,607.50 209.58	16,552.73 - - - 20,324.97
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Poeferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Poet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	238,000.00 58,607.50 209.58	16,552.73 - - - 20,324.97 - 290,539.07 1,741.19
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	238,000.00 58,607.50 209.58	16,552.73 - - - 20,324.97 290,539.07 1,741.19
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	238,000.00 58,607.50 209.58	16,552.73 - - - 20,324.97 290,539.07 1,741.19
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	238,000.00 58,607.50 209.58	16,552.73 - - - 20,324.97 290,539.07 1,741.19
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Dt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	238,000.00 58,607.50 209.58	16,552.73 - - - 20,324.97 290,539.07 1,741.19
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pon of activity in fund 210, Debt Service:  Indicated as provided in prior school year	238,000.00 58,607.50 209.58	16,552.73 - - - 20,324.97 290,539.07 1,741.19 4,536.82 29,534.16
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual Company of the Com	238,000.00 58,607.50 209.58	16,552.73 - - 20,324.97 290,539.07 1,741.19 4,536.82 29,534.16 290,539.07
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as writele XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBE SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description SBE/COBI Bonds Des	238,000.00 58,607.50 209.58	16,552.73 - - - 20,324.97 290,539.07 1,741.19 4,536.82 29,534.16
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual Company of the Com	238,000.00 58,607.50 209.58	16,552.73 - - 20,324.97 290,539.07 1,741.19 4,536.82 29,534.16 290,539.07
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  In displaying the service on withheld MVLR)  Bet Service on withheld MVLR)	238,000.00 58,607.50 209.58	16,552.73 - - 20,324.97 290,539.07 1,741.19 4,536.82 29,534.16 290,539.07
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description One Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: In displayments  Description  Description  Accrued Interest Payable Cash with Fiscal agent to payments of refunded bonds escrow  Description Descripti	238,000.00 58,607.50 209.58	290,539.07 1,741.19 290,539.07 1,741.19 290,539.07 1,741.19
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund- Premiur Less: Principa Interest	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest of the Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest of the Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal Agent Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal Agent Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal Agent Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal Agent Earnings Cash  Description Redemption of Principal Interest Payable Cash Withheld Interest Payable Cash Withheld Interest Payable Cash Withheld Payable Cash W	238,000.00 58,607.50 209.58	290,539.07 1,741.19 4,536.82 29,534.16 290,539.07 1,741.19 - - 238,000.00 58,607.50
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues an	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  Indibalance as provided in prior school year  Swithheld Interest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on withheld MVLR) Description Cash (revenue on withheld MVLR) Description Descript	238,000.00 58,607.50 209.58	290,539.07 1,741.19 290,539.07 1,741.19 290,539.07 1,741.19
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest of the Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest of the Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal Agent Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal Agent Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal Agent Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal Agent Earnings Cash  Description Redemption of Principal Interest Payable Cash Withheld Interest Payable Cash Withheld Interest Payable Cash Withheld Payable Cash W	238,000.00 58,607.50 209.58	290,539.07 1,741.19 4,536.82 29,534.16 290,539.07 1,741.19 - - 238,000.00 58,607.50
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund- Premiur Less: Principa Interest Dues au Paymer Dues au	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  Indicate the service on withheld MVLR) Bed bond proceeds In on refunded bonds  Description Reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Description Reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Description Reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Description Reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Description Reversal of accrued interest above)  Description Reversal of	238,000.00 58,607.50 209.58	290,539.07 1,741.19 4,536.82 29,534.16 290,539.07 1,741.19 - - 238,000.00 58,607.50

Levy County School District

Account #	apital Projects, COBI Bonds		
11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	_	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		_
	ey bond issues for the 2017-2018 fiscal year.		
Funa 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current b	ond refunding for 2017-2018 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account # 1114	Description Cash with Fiscal/Service Agents		
	ě .	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
	Sale of Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds  Premium on Sale of Refunding Bonds		-
	· · · · · · · · · · · · · · · · · · ·		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No	hand refunding for the 2017 10 finns		
No advance	bond refunding for the 2017-18 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
	nterest for the 2017-2018 fiscal year		
	The foot for the 2011 2010 hour your		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>	00 000 00	
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	D&DS disbursements, investment earnings, and treasury fees.		
0000	D ( 1D 11 11 D: V		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings		
	arriings.		
Fund 100 G			
	eneral Fund		
Account #	eneral Fund  Description	3 456 66	
Account # 7200/310	eneral Fund  Description  Professional and Technical Services	3,456.66	3 AEC CC
Account # 7200/310 3323	eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	3,456.66	3,456.66
Account # 7200/310 3323 To record an	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	3,456.66	3,456.66
Account # 7200/310 3323 To record an provided in A	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	3,456.66	3,456.66
Account # 7200/310 3323 To record an provided in A	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	3,456.66	3,456.66
Account # 7200/310 3323 To record an provided in A	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	3,456.66	3,456.66
Account # 7200/310 3323 To record an provided in A	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds	3,456.66	3,456.66
Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description		3,456.66
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal	161,000.00	3,456.66
Account # 7200/310 3323 To record an provided in F Fund 210 De Account # 9200/710 9200/720	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest	161,000.00 10,560.00	3,456.66
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	161,000.00 10,560.00	3,456.66
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9200/761	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	161,000.00 10,560.00	3,456.66
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9200/761 2210	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	161,000.00 10,560.00	3,456.66
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	161,000.00 10,560.00	_
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	161,000.00 10,560.00	- 167,532.88 1,004.02
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	161,000.00 10,560.00	167,532.88
Account # 7200/310 3323 To record an provided in F Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 92210 1114 3322 3326 11XX To record de	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	161,000.00 10,560.00	- 167,532.88 1,004.02
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	161,000.00 10,560.00	- 167,532.88 1,004.02
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refu	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	161,000.00 10,560.00	- 167,532.88 1,004.02
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	161,000.00 10,560.00	- 167,532.88 1,004.02
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Cash SBA Sinking Fund Earnings Cash	161,000.00 10,560.00	- 167,532.88 1,004.02
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent. Reconciliati	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	161,000.00 10,560.00	- 167,532.88 1,004.02 3,143.95
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Cash SBA Sinking Fund Earnings Cash	161,000.00 10,560.00	- 167,532.88 1,004.02
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	Peneral Fund  Description Professional and Technical Services	161,000.00 10,560.00	- 167,532.88 1,004.02 3,143.95 5,346.69
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indibalance as provided in prior school year  Swithheld	161,000.00 10,560.00	167,532.88 1,004.02 3,143.95 5,346.69 167,532.88
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond ir	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  So withheld Sterest (revenue on withheld MVLR)	161,000.00 10,560.00	- 167,532.88 1,004.02 3,143.95 5,346.69
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indianal Company of the MVLR withheld for the service of the	161,000.00 10,560.00	167,532.88 1,004.02 3,143.95 5,346.69 167,532.88
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuadvance refu	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  So withheld Sterest (revenue on withheld MVLR)	161,000.00 10,560.00	167,532.88 1,004.02 3,143.95 5,346.69 167,532.88
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuad	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: In displace as provided in prior school year Swithheld Sterest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds	161,000.00 10,560.00	5,346.69 167,532.88 1,004.02 3,143.95
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel. advance reft. agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicate the service on withheld MVLR) and payments  all payments	161,000.00 10,560.00	5,346.69 167,532.88 1,004.02 3,143.95 5,346.69 167,532.88 1,004.02
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) and balance as provided in prior school year Swithheld iterest (revenue on withheld MVLR) and payments are payments	161,000.00 10,560.00	5,346.69 167,532.88 1,004.02 3,143.95 5,346.69 167,532.88 1,004.02
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year Swithheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure and fees (fees on bond interest above)	161,000.00 10,560.00	5,346.69 167,532.88 1,004.02 3,143.95 5,346.69 167,532.88 1,004.02
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest Dues a Paymei	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  So withheld sterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure and fees (fees on bond interest above) ints to refunded bonds escrow agent	161,000.00 10,560.00	5,346.69 167,532.88 1,004.02 3,143.95 5,346.69 167,532.88 1,004.02
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuad	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR) ed bond proceeds Interest (revenue on withheld MVLR) ed bond proceeds Interest (revenue on withheld MVLR) ed bond proceeds Interest (fees on bond interest above) Interest of refunded bonds escrow agent Interest on refunded bonds (admin and underwriter fees)	161,000.00 10,560.00	5,346.69 167,532.88 1,004.02 3,143.95 5,346.69 167,532.88 1,004.02
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuad	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  So withheld sterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure and fees (fees on bond interest above) ints to refunded bonds escrow agent	161,000.00 10,560.00	5,346.69 167,532.88 1,004.02 3,143.95 5,346.69 167,532.88 1,004.02

Liberty County School District

Fund 240 C	ılting from bond issuance and refunding:	<u>Debit</u>	Credit
runa sio Ci	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2017-2018 fiscal year.		
F	abt Comiles Comment Band Beforeding		
	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	=	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current b	ond refunding for 2017-2018 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	.,,		
No advance	bond refunding for the 2017-18 fiscal year.		
runa 210 D	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	interest for the 2017-2018 fiscal year		
V	Auto	D-l-it	0
Year-end en		<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	11,408.57	
1220	Due from Other Agencies	, <u>-</u>	
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	O&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	=	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
	•		
investment e	eneral Fund		
investment e Fund 100 G Account #	eneral Fund  Description	672 74	
investment e Fund 100 G Account # 7200/310	eneral Fund  Description  Professional and Technical Services	673.71	670 74
investment e Fund 100 G Account # 7200/310 3323	eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	673.71	673.71
investment e Fund 100 G Account # 7200/310 3323 To record an	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	673.71	673.71
investment of Fund 100 G. Account # 7200/310 3323 To record an provided in A	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	673.71	673.71
investment of Fund 100 G. Account # 7200/310 3323 To record an provided in A	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	673.71	673.71
investment of Fund 100 G. Account # 7200/310 3323 To record an provided in A	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	673.71	673.71
investment ef Fund 100 Gr Account # 7200/310 3323 To record an provided in A	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	673.71	673.71
investment ef Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account #	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description		673.71
investment ef Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 De Account # 9200/710	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal	31,000.00	673.71
investment ef Fund 100 G Account # 7200/310 3323 To record an provided in Fund 210 De Account # 9200/710 9200/720	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	31,000.00 3,120.00	673.71
investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	31,000.00 3,120.00 24.05	673.71
investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	31,000.00 3,120.00 24.05	673.71 -
investment e  Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/761 2210 1114 3322	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	31,000.00 3,120.00 24.05	673.71 - 33,343.51
investment e  Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	31,000.00 3,120.00 24.05	_
investment e  Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/761 2210 1114 3322	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	31,000.00 3,120.00 24.05	33,343.51
investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	31,000.00 3,120.00 24.05	- 33,343.51 199.83
investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	31,000.00 3,120.00 24.05	- 33,343.51 199.83
investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment	31,000.00 3,120.00 24.05	- 33,343.51 199.83
investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	31,000.00 3,120.00 24.05	- 33,343.51 199.83
investment ef Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	31,000.00 3,120.00 24.05	- 33,343.51 199.83
investment ef Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	31,000.00 3,120.00 24.05	- 33,343.51 199.83
investment e  Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	31,000.00 3,120.00 24.05	- 33,343.51 199.83
investment of Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent. Reconciliati	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pet Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	31,000.00 3,120.00 24.05	33,343.51 199.83 600.71
investment e  Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fur Plus: CO&DS	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Individual cash withheld  Swithheld	31,000.00 3,120.00 24.05	33,343.51 199.83 600.71
investment e  Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fur Plus: CO&DS	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  Indianal Description  Note of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pebt Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  Indianal Service Administration fees as a constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bonds SBA Sinking Fund Administration Fees Paym	31,000.00 3,120.00 24.05	33,343.51 199.83 600.71
investment e  Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance reft agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Individual cash withheld  Swithheld	31,000.00 3,120.00 24.05	33,343.51 199.83 600.71 1,574.34 33,343.51
investment e  Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginniari fu Plus: CO&DS Bond ir Refund	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Post Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indicate the service on withheld MVLR)	31,000.00 3,120.00 24.05	33,343.51 199.83 600.71 1,574.34 33,343.51
investment e  Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest (Payable Cobin Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest (Payable Cobin Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest (Payable Cobin Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest (Payable Cobin Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest (Payable Cobin Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest (Payable Cobin Bonds SBA Sinking Fund Administration Fees Payments of Redemption of Principal Interest (Payable Cobin Bonds SBA Sinking Fund Administration Fees Payments of Redemption of Principal Interest (Payable Cobin Bonds SBA Sinking Fund Administration Fees Payable Cobin Bonds SBA Sinking Fund Administ	31,000.00 3,120.00 24.05	33,343.51 199.83 600.71 1,574.34 33,343.51 199.83
investment e  Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/761 92110 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Princip:	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  In balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds  In payments	31,000.00 3,120.00 24.05	33,343.51 199.83 600.71 1,574.34 33,343.51 199.83
investment e  Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/761 92110 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Princip:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest (Payable Cobin Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest (Payable Cobin Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest (Payable Cobin Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest (Payable Cobin Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest (Payable Cobin Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest (Payable Cobin Bonds SBA Sinking Fund Administration Fees Payments of Redemption of Principal Interest (Payable Cobin Bonds SBA Sinking Fund Administration Fees Payments of Redemption of Principal Interest (Payable Cobin Bonds SBA Sinking Fund Administration Fees Payable Cobin Bonds SBA Sinking Fund Administ	31,000.00 3,120.00 24.05	1,574.34 33,343.51 1,99.83 -
investment e  Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Princip: Interes: Dues a	Professional and Technical Services	31,000.00 3,120.00 24.05	1,574.34 33,343.51 199.83 - - 31,000.00
investment e  Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati  Beginning fu Plus:	Professional and Technical Services	31,000.00 3,120.00 24.05	1,574.34 33,343.51 199.83 600.71 1,574.34 33,343.51 199.83
investment e  Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance reft agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Princip: Interesi Dues a Payme Dues a	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Cowners of Principal Redemption of Sample Company Redemption of Sample Company Redemption of Principal Redemption of Redemption of Principal Redemption of Principal Redemption of Redemption of Principal Redemption of Redemption of Principal Redemptio	31,000.00 3,120.00 24.05	1,574.34 33,343.51 199.83 600.71 1,574.34 33,343.51 199.83
investment e  Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance reft agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Princip: Interesi Dues a Payme Dues a	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  Swithheld Interest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on withheld MVLR) Interest (fees on bond interest above) Into the refunded bonds escrow agent Ind fees (fees on refunded bonds (admin and underwriter fees) Into on refunded bonds	31,000.00 3,120.00 24.05	1,574.34 33,343.51 199.83 600.71 1,574.34 33,343.51 199.83

**Madison County School District** 

	ulting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	Credit
Account #	Description		
11XX	Cash	=	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	=	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3791	Premium on Sale of Bonds		-
	ney bond issues for the 2017-2018 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds		-
2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
2210	Accided interest i dyable (diliking i und Accidals)		
No current be	ond refunding for 2017-2018 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
10	Accorded interest i ayable (Silikiliy i uliu Accidals)		-
No advance	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	interest for the 2017-2018 fiscal year		
Year-end en	ntries:	Debit	Credit
	apital Projects, CO&DS		
Account #	Description		
11XX	<u>Description</u> 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 Interest on Undistributed CO&DS		33,864.31
3325	O&DS disbursements, investment earnings, and treasury fees.		1,291.33
10 100010 00	oubo disbursements, investment earnings, and treasury lees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS  Y Deferred Revenues - Unavailable, CO&DS disbursements, and		-
investment e			
	•		
Fund 100 Ge	<del></del>		
Account # 7200/310	<u>Description</u> Professional and Technical Services	1,585.62	
3323	CO&DS Withheld for Administration	1,303.02	1,585.62
	nounts withheld from MVLR for actual administration fees as		.,000.02
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
•	ebt Service, SBE/COBI Bonds		
Account #	<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 1114	Accrued Interest Payable 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
	ebt service payments, MVLR withheld for debt service, investment		
•	ated fees, reversal of accrued interest, and transfer of prior year		
	unding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliati	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		2,009.01
Plus:			
CORDS	S withheld		70,258.07
	nterest (revenue on withheld MVLR)		421.05
Bond in	led bond proceeds m on refunded bonds		-
Bond in Refund			-
Bond in Refund Premiu	m on relation behav		
Bond in Refund Premiu Less:			68.000.00
Bond in Refund Premiu Less: Principa	al payments t expenditure		68,000.00 3,960.00
Bond in Refund Premiu Less: Principa Interest Dues a	al payments t expenditure nd fees (fees on bond interest above)		3,960.00
Bond in Refund Premius Less: Principa Interest Dues a Paymel	al payments t expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent		68,000.00 3,960.00 50.68
Bond in Refund Premiur Less: Principa Interest Dues a Paymer Dues a	al payments t expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees)		3,960.00
Bond in Refund Premiur Less: Principa Interest Dues a Paymer Dues a	al payments t expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds		3,960.00

Manatee County School District

	ılting from bond issuance and refunding: apital Projects, COBI Bond <u>s</u>	<u>Debit</u>	Credit
Account # 11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
2210	Accided interest i ayable (Sinking i dila Accidats)		-
No current be	ond refunding for 2017-2018 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	_
	nterest for the 2017-2018 fiscal year		
	·	5.17	0
Year-end en		<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	435,347.47	
1220	Due from Other Agencies	4 557 44	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	1,557.11	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		413,738.88
3325	Interest on Undistributed CO&DS		23,165.70
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
2022	Deferred Devenues - Unavailable - Dries Veer		
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
3325	Interest on Undistributed CO&DS		
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e			
Fund 100 G	eneral Fund		
Account # 7200/310	<u>Description</u> Professional and Technical Services	28,444.98	
3323	CO&DS Withheld for Administration	20,777.00	28,444.98
	nounts withheld from MVLR for actual administration fees as		2,
provided in A	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
•	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	1,256,000.00	
9200/710	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 11XX	SBA Sinking Fund Earnings Cash	-	8,714.69 24,477.12
			24,411.12
	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
•	unding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliati	on of activity in fund 210, Debt Service:		
. coontinati			104 700 00
Boginning for	nd balance as provided in prior school year		101,700.86
	Swithheld		1,454,148.14
Plus:			8,714.69
Plus: CO&DS	terest (revenue on withheld MVLR)		-,
Plus: CO&DS Bond in	iterest (revenue on withheld MVLR) ed bond proceeds		
Plus: CO&DS Bond in Refund	,		-
Plus: CO&DS Bond in Refund Premius Less:	ed bond proceeds m on refunded bonds		-
Plus: CO&DS Bond in Refund Premiul Less: Principa	ed bond proceeds m on refunded bonds al payments		1,256,000.00
Plus: CO&DS Bond in Refund Premiun Less: Principa Interest	ed bond proceeds m on refunded bonds al payments expenditure		216,007.31
Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues a	ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above)		216,007.31
Plus: CO&DS Bond in Refund Premiun Less: Principa Interest Dues a Paymen	ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent		216,007.31
Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a Paymel Dues a	ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above)		216,007.31
Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a Paymel Dues a	ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds	_	

**Marion County School District** 

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current h	ond refunding for 2017-2018 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
<u></u>	Accided interest Fayable (Siliking Fund Accidats)		-
No advance	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		_
No accrued i	nterest for the 2017-2018 fiscal year		
Year-end en		Dahit	Cundit
		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> 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 CO&DS Distributed		-
3321 3325	Interest on Undistributed CO&DS		1,140,374.28 19,577.50
	D&DS disbursements, investment earnings, and treasury fees.		10,011100
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		_
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e			
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	24,039.06	
3323	CO&DS Withheld for Administration	, <del></del>	24,039.06
	nounts withheld from MVLR for actual administration fees as		
provided in A	article XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Fund 210 De			
Account #	<u>Description</u>		
Account # 9200/710	<u>Description</u> Redemption of Principal	365,000.00	
Account # 9200/710 9200/720	<u>Description</u> Redemption of Principal Interest	82,330.00	
Account # 9200/710 9200/720 9200/730	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees		
Account # 9200/710 9200/720	<u>Description</u> Redemption of Principal Interest	82,330.00 316.08	
Account # 9200/710 9200/720 9200/730 9200/761	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	82,330.00 316.08	-
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	82,330.00 316.08	- 438,190.66
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	82,330.00 316.08	2,626.07
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	82,330.00 316.08	
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	82,330.00 316.08	2,626.07
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	82,330.00 316.08	2,626.07
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	82,330.00 316.08	2,626.07
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	82,330.00 316.08	2,626.07
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	82,330.00 316.08	2,626.07 6,829.35
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 111XX To record de earnings, rel advance refu agent. Reconciliati	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	82,330.00 316.08	2,626.07
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	82,330.00 316.08	2,626.07 6,829.35 41,348.22
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the service of prior school year	82,330.00 316.08	2,626.07 6,829.35
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fur Plus: CO&DS Bond ir Refund	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Iterest (revenue on withheld MVLR) ed bond proceeds	82,330.00 316.08	2,626.07 6,829.35 41,348.22 438,190.66
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld sterest (revenue on withheld MVLR)	82,330.00 316.08	2,626.07 6,829.35 41,348.22 438,190.66
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld Iterest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds	82,330.00 316.08	2,626.07 6,829.35 41,348.22 438,190.66 2,626.07
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld Iderest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds In payments	82,330.00 316.08	2,626.07 6,829.35 41,348.22 438,190.66 2,626.07 - - 365,000.00
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Iterest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds In payments In payments In expenditure	82,330.00 316.08	2,626.07 6,829.35 41,348.22 438,190.66 2,626.07 - - 365,000.00 82,330.00
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest Dues a	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld Iderest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds In payments	82,330.00 316.08	2,626.07 6,829.35 41,348.22 438,190.66 2,626.07 - - 365,000.00
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fur Plus:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld sterest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds al payments Expenditure Ind fees (fees on bond interest above) Ints to refunded bonds escrow agent Ind fees on refunded bonds (admin and underwriter fees)	82,330.00 316.08	2,626.07 6,829.35 41,348.22 438,190.66 2,626.07 - - 365,000.00 82,330.00
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fur Plus:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) ed bond proceeds Interest (revenue on withheld MVLR) ed bond proceeds Interest (fees on bond interest above) Interest (fees on refunded bonds escrow agent Ind fees on refunded bonds (admin and underwriter fees) Into on refunded bonds	82,330.00 316.08	2,626.07 6,829.35 41,348.22 438,190.66 2,626.07 - - 365,000.00 82,330.00

Martin County School District

Entries resu			
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	=	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current h	ond refunding for 2017-2018 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2017-2018 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	325,961.18	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	- 1,337.30	
9200/730	Interest	1,337.30	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		307,402.92
3325	Interest on Undistributed CO&DS		19,895.56
To record CC			
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
To record C0 2632	Deferred Revenues - Unavailable - Prior Year	-	
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	Ī.
2632 3321 3325 To record PY	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and	-	:
2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	-
2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	
2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	24,429.60	
2632 3321 3325 To record P\ investment e Fund 100 Gr Account # 7200/310 3323	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	24,429.60	- - 24,429.60
2632 3321 3325 To record Phinvestment e Fund 100 Ge Account # 7200/310 3323 To record an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Profession wounts withheld from MVLR for actual administration fees as	24,429.60	- - 24,429.60
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	24,429.60	- - 24,429.60
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Profession wounts withheld from MVLR for actual administration fees as	24,429.60	- - 24,429.60
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  entry Service, SBE/COBI Bonds  Description		- - 24,429.60
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  ent Service, SBE/COBI Bonds  Description Redemption of Principal	1,032,000.00	- - 24,429.60
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest	1,032,000.00 254,131.29	- - 24,429.60
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  ent Service, SBE/COBI Bonds  Description Redemption of Principal	1,032,000.00	- - 24,429.60
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arrnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,032,000.00 254,131.29 935.44	
2632 3321 3325 To record PY investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,032,000.00 254,131.29 935.44 706,973.81	706,973.81
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  entropy Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,032,000.00 254,131.29 935.44 706,973.81	706,973.81 1,296,807.48
2632 3321 3325 To record PY investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,032,000.00 254,131.29 935.44 706,973.81	706,973.81 1,296,807.48
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,032,000.00 254,131.29 935.44 706,973.81	706,973.81 1,296,807.48 7,771.75
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reli	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration  / Description Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	1,032,000.00 254,131.29 935.44 706,973.81	706,973.81 1,296,807.48 7,771.75
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	1,032,000.00 254,131.29 935.44 706,973.81	706,973.81 1,296,807.48 7,771.75
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reli	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration  / Description Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	1,032,000.00 254,131.29 935.44 706,973.81	706,973.81 1,296,807.48 7,771.75
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration  / Description Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	1,032,000.00 254,131.29 935.44 706,973.81	706,973.81 1,296,807.48 7,771.75
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	1,032,000.00 254,131.29 935.44 706,973.81	706,973.81 1,296,807.48 7,771.75
2632 3321 3325 To record PY investment e  Fund 100 Ge  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration  / Description Professional withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service:  Indicate the service of the prior school year	1,032,000.00 254,131.29 935.44 706,973.81	706,973.81 1,296,807.48 7,771.75 22,441.47
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration  / Description Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service: Ind balance as provided in prior school year	1,032,000.00 254,131.29 935.44 706,973.81	706,973.81 1,296,807.48 7,771.75 22,441.47 816,107.42 1,296,807.48
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  / Pot Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service: Indibalance as provided in prior school year  / Swithheld Interest (revenue on withheld MVLR)	1,032,000.00 254,131.29 935.44 706,973.81	706,973.81 1,296,807.48 7,771.75 22,441.47 816,107.42 1,296,807.48
2632 3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration  / Description Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service: Ind balance as provided in prior school year	1,032,000.00 254,131.29 935.44 706,973.81	706,973.81 1,296,807.48 7,771.75 22,441.47 816,107.42 1,296,807.48
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual cash of the Prior School year  So withheld Interest (revenue on withheld MVLR) Interest (re	1,032,000.00 254,131.29 935.44 706,973.81	706,973.81 1,296,807.48 7,771.75 22,441.47 816,107.42 1,296,807.48 7,771.75
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration  / Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service: Indicated the service on withheld MVLR end bond proceeds Interest (revenue on withheld MVLR)  / Service Salpayments	1,032,000.00 254,131.29 935.44 706,973.81	706,973.81 1,296,807.48 7,771.75 22,441.47 816,107.42 1,296,807.48 7,771.75
2632 3321 3325 To record PY investment e  Fund 100 Gr Account # 7200/310 3323 To record an provided in A  Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu Less: Principa Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds  al payments expenditure	1,032,000.00 254,131.29 935.44 706,973.81	706,973.81 1,296,807.48 7,771.75 22,441.47 816,107.42 1,296,807.48 7,771.75
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Individual cash provided in prior school year  Significant with the service on withheld MVLR) and balance as provided in prior school year  Significant with the service on withheld MVLR) and payments are expenditure and fees (fees on bond interest above)	1,032,000.00 254,131.29 935.44 706,973.81	706,973.81 1,296,807.48 7,771.75 22,441.47 816,107.42 1,296,807.48 7,771.75 - - 1,032,000.00 254,131.29 935.44
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds  al payments expenditure	1,032,000.00 254,131.29 935.44 706,973.81	706,973.81 1,296,807.48 7,771.75 22,441.47 816,107.42 1,296,807.48 7,771.75
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a Paymen Dues a	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual cash provided in prior school year  S withheld Interest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on withheld MVLR) Bed bond pr	1,032,000.00 254,131.29 935.44 706,973.81	706,973.81 1,296,807.48 7,771.75 22,441.47 816,107.42 1,296,807.48 7,771.75 - - 1,032,000.00 254,131.29 935.44

Monroe County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current h	and refunding for 2017-2018 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No adver	hand refunding for the 2017 49 Feed		
	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		_
No accrued i	nterest for the 2017-2018 fiscal year		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	257,590.01	
1220	Due from Other Agencies	-	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	212.28	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		254,644.17
			234,044.17
3325	Interest on Undistributed CO&DS		3,158.12
3325			
3325	Interest on Undistributed CO&DS	-	
3325 To record CC 2632 3321	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed	-	
3325 To record CC 2632 3321 3325	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed  Interest on Undistributed CO&DS	-	
3325 To record CC 2632 3321 3325	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed  Interest on Undistributed CO&DS  Oeferred Revenues - Unavailable, CO&DS disbursements, and	-	
3325 To record CC 2632 3321 3325 To record PY investment e	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  O Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  O Deferred Revenues - Unavailable, CO&DS disbursements, and armings.  Eneral Fund	·	
3325 To record CC 2632 3321 3325 To record PY investment e	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  O Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	- 3,877.83	
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- 3,877.83	
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	3,877.83	3,158.12 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record arr provided in A	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	3,877.83	3,158.12 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  OEferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS  OEFER OR OF OR O	3,877.83	3,158.12 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record arr provided in A	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- 3,877.83	3,158.12 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description	- 3,877.83 - -	3,158.12 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- 3,877.83 - - -	3,158.12 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 700/310 3323 To record am provided in A Fund 210 De 4 9200/710 9200/720 9200/730 9200/761	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- 3,877.83 - - - -	3,158.12 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- - - - - - - -	3,158.12 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- - - - - - -	3,158.12 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- 3,877.83 - - - - -	3,158.12 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- 3,877.83 - - - - -	3,158.12 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- 3,877.83	3,158.12 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- - - - - - -	3,158.12 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	3,877.83	3,158.12 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu adyent.	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- - - - - - -	3,158.12 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services  CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description  To Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Fund Earnings Cash  Description Fund Earnings Cash  Description Fees Payments of refunded bonds escrow  Description Fund Earnings Cash  Description Fees Payments of refunded bonds escrow	- - - - - - -	3,158.12 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel; advance refu agent.  Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	3,877.83	3,158.12 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- - - - - - -	3,158.12 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- - - - - - -	3,158.12 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	3,877.83	3,158.12 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	3,877.83	3,158.12 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326 11XX To record de earnings, rel; advance refu agent.  Reconciliati Beginning fun Plus: CO&DS Bond in Refund Premiun Less: Principa	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	3,877.83	3,158.12 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refundu Less: Principa Interest	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- - - - - - - -	3,158.12 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues an	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- - - - - - - -	3,158.12 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	3,877.83	3,158.12 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au Paymer Dues au	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	3,877.83	3,158.12 - -

Nassau County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2017-2018 fiscal year.		
	ebt Service Current Bond Refunding		
	Description		
Account # 9299/790	Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
2210	Accorded interest rayable (officing rand Accordais)		
No current bo	ond refunding for 2017-2018 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2017-2018 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
	apital Projects, CO&DS		<u></u>
Account #	Description		
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
3321 3325	Interest on Undistributed CO&DS		139,859.48 5,090.38
3321 3325			
3321 3325 To record CC 2632	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	-	
3321 3325 To record CC 2632 3321	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
3321 3325 To record CC 2632 3321 3325	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS		
3321 3325 To record CC 2632 3321 3325 To record PY	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and		
3321 3325 To record CC 2632 3321 3325 To record PY investment e	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Y Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Fund Description	- 6 250 44	
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Y Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	- 6,250.44	
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- 6,250.44	5,090.38 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- 6,250.44	5,090.38 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services  CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	- 6,250.44	5,090.38 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds  Description	- 6,250.44	5,090.38 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	- 6,250.44 261,000.00	5,090.38 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest	261,000.00 16,120.00	5,090.38 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	261,000.00 16,120.00 195.18	5,090.38 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	261,000.00 16,120.00	5,090.38 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	261,000.00 16,120.00 195.18	5,090.38 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	261,000.00 16,120.00 195.18	5,090.38 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	261,000.00 16,120.00 195.18	5,090.38 - - - 6,250.44 - 270,586.08 1,621.62
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  Professional withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description  Redemption of Principal Interest  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds	261,000.00 16,120.00 195.18	5,090.38 - - - 6,250.44 - 270,586.08
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	261,000.00 16,120.00 195.18	5,090.38 - - - 6,250.44 - 270,586.08 1,621.62
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	261,000.00 16,120.00 195.18	5,090.38 - - - 6,250.44 - 270,586.08 1,621.62
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	261,000.00 16,120.00 195.18	5,090.38 - - - 6,250.44 - 270,586.08 1,621.62
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal Administration Fees Payments of Ferince Redemption of Principal Interest Payable Cash with Fiscal Administration Fees Payments of Ferince Redemption of Principal Interest Payable Cash with Fiscal Administration Fees Payments of Ferince Redemption of Principal Interest Payable Cash with Fiscal Administration Fees Payments of Ferince Redemption of Principal Interest Payable Cash with Fiscal Administration Fees Payments of Ferince Redemption of Principal Interest Payable Cash with Fiscal Payable Cash With Fiscal Payable Cash With Fiscal Payable	261,000.00 16,120.00 195.18	5,090.38 - - - 6,250.44 - 270,586.08 1,621.62
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description  Redemption of Principal Interest  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  but service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Con of activity in fund 210, Debt Service:	261,000.00 16,120.00 195.18	5,090.38 - - - 6,250.44 - 270,586.08 1,621.62
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fun	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description  Redemption of Principal Interest  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	261,000.00 16,120.00 195.18	5,090.38 - - - 6,250.44 - 270,586.08 1,621.62
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fun Plus:	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	261,000.00 16,120.00 195.18	5,090.38 - - - 270,586.08 1,621.62 5,107.48
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliativ Beginning fur Plus: CO&DS	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	261,000.00 16,120.00 195.18	5,090.38  270,586.08 1,621.62 5,107.48  8,173.21 270,586.08
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	261,000.00 16,120.00 195.18	5,090.38 - - - 270,586.08 1,621.62 5,107.48
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	261,000.00 16,120.00 195.18	5,090.38  270,586.08 1,621.62 5,107.48  8,173.21 270,586.08
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description SBA Sinking Fund SBA SINK	261,000.00 16,120.00 195.18	5,090.38  270,586.08 1,621.62 5,107.48  8,173.21 270,586.08
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fun Plus: CO&DS Bond in Refundu Premiur Less: Principa	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	261,000.00 16,120.00 195.18	5,090.38  270,586.08 1,621.62 5,107.48  8,173.21  270,586.08 1,621.62 261,000.00
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fun Plus: CO&DS Bond in Refundu Premiun Less: Principa Interest	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	261,000.00 16,120.00 195.18	5,090.38  270,586.08 1,621.62 5,107.48  8,173.21  270,586.08 1,621.62 261,000.00 16,120.00
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliativ Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest Dues an	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	261,000.00 16,120.00 195.18	5,090.38  270,586.08 1,621.62 5,107.48  8,173.21  270,586.08 1,621.62 261,000.00
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	261,000.00 16,120.00 195.18	5,090.38  270,586.08 1,621.62 5,107.48  8,173.21  270,586.08 1,621.62 261,000.00 16,120.00
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest Dues au Paymer Dues au	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	261,000.00 16,120.00 195.18	5,090.38  270,586.08 1,621.62 5,107.48  8,173.21  270,586.08 1,621.62 261,000.00 16,120.00

Okaloosa County School District

Lillies lesu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current bo	and refunding for 2017-2018 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges)  Discounts on Refunding Bonds	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	=
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		
	· · · • · · · · · · · · · · · · · · · ·		
No advance I	oond refunding for the 2017-18 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2017-2018 fiscal year		
Year-end en	ries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	907,321.47	
1220	Due from Other Agencies	, <u>-</u>	
9200/730	Dues and Fees (Administrative expense)	892.13	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		- 894,941.03
3325	Interest on Undistributed CO&DS		13,272.57
	0&DS disbursements, investment earnings, and treasury fees.		,
	,		
2632	Deferred Revenues - Unavailable - Prior Year	-	
	CO&DS Distributed		-
3321	Interest on Undistributed COSPS		
3325	Interest on Undistributed CO&DS		-
3325 To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		-
3325 To record PY investment ea	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
3325 To record PY investment expended to the control of the contro	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund		-
3325 To record PY investment expended 100 Geodunt #	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description	16 297 29	-
3325 To record PY investment expend 100 Geount #7200/310	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund	16,297.29	16,297.29
3325 To record PY investment expend 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description  Professional and Technical Services	16,297.29	16,297.29
3325 To record PY investment expend 100 Geta Account #7200/310 3323 To record arms	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	16,297.29	16,297.29
3325 To record PY investment expended to the following series of the following	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  rounts withheld from MVLR for actual administration fees as	16,297.29	16,297.29
3325 To record PY investment expended to Geometric Marcount # 7200/310 3323 To record amprovided in A Fund 210 De	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration Internal Fund  Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Internal Fund  Output  Description	16,297.29	16,297.29
3325 To record PY investment expend 100 Geta Account # 7200/310 3323 To record amprovided in A Fund 210 Deta Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.	16,297.29	16,297.29
3325 To record PY investment expended and the following state of the	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Internal Electric Service, Service, Service Service, Servi	138,000.00 32,475.74	16,297.29
3325 To record PY investment expended in Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund  Description Professional and Technical Services CO&DS Withheld for Administration Interest Possional Administration For actual administration fees as a stricted XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	138,000.00 32,475.74 126.41	16,297.29
3325 To record PY investment expended and 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	138,000.00 32,475.74 126.41 661,659.22	16,297.29
3325 To record PY investment expression of the following state of th	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	138,000.00 32,475.74 126.41	
3325 To record PY investment expression and the following states of the follow	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Internal Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	138,000.00 32,475.74 126.41 661,659.22	661,659.22
3325 To record PY investment expression of the following state of th	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	138,000.00 32,475.74 126.41 661,659.22	661,659.22 175,247.68
3325 To record PY investment expended in Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Internal Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	138,000.00 32,475.74 126.41 661,659.22	661,659.22 175,247.68 1,050.26
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment	138,000.00 32,475.74 126.41 661,659.22	661,659.22 175,247.68 1,050.26
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, relations and the second del earnings, relations and second in the second del earnings, relations and second del earnings.	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	138,000.00 32,475.74 126.41 661,659.22	661,659.22 175,247.68 1,050.26
3325 To record PY investment experience of PY investment e	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment	138,000.00 32,475.74 126.41 661,659.22	661,659.22 175,247.68 1,050.26
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, relations and the second del earnings, relations and second in the second del earnings, relations and second del earnings.	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	138,000.00 32,475.74 126.41 661,659.22	661,659.22 175,247.68 1,050.26
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	138,000.00 32,475.74 126.41 661,659.22	661,659.22 175,247.68 1,050.26
3325 To record PY investment expression and the second of	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest Service payments, MVLR withheld for debt service, investment and the service agent to payments of refunded bonds escrow	138,000.00 32,475.74 126.41 661,659.22	661,659.22 175,247.68 1,050.26
3325 To record PY investment expression and the second of	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Iot service payments, MVLR withheld for debt service, investment and the service of prior year and the service of the servic	138,000.00 32,475.74 126.41 661,659.22	661,659.22 175,247.68 1,050.26 4,393.39
3325 To record PY investment experience of PY investment e	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash  Interest SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash  Interest SBA Sinking Fund Earning Cash  Interest SBA Sinking Fund Earning Cash  Interest SBA Sinking Fund Earning Cash  Interest SBA Sinking Fund E	138,000.00 32,475.74 126.41 661,659.22	661,659.22 175,247.68 1,050.26 4,393.39 674,009.82 175,247.68
3325 To record PY investment experience of PY investment e	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Interest SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Interest SBA Sinking Fund 210, Debt Service:  Interest SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and balance as provided in prior school year  Withheld terest (revenue on withheld MVLR)	138,000.00 32,475.74 126.41 661,659.22	661,659.22 175,247.68 1,050.26 4,393.39 674,009.82 175,247.68
3325 To record PY investment expression of the process of the proc	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration Industry withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  Interest Intere	138,000.00 32,475.74 126.41 661,659.22	661,659.22 175,247.68 1,050.26 4,393.39 674,009.82 175,247.68
3325 To record PY investment expression of the provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus:  CO&DS Bond in Refunda Premiur	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Interest SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Interest SBA Sinking Fund 210, Debt Service:  Interest SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and balance as provided in prior school year  Withheld terest (revenue on withheld MVLR)	138,000.00 32,475.74 126.41 661,659.22	661,659.22 175,247.68 1,050.26 4,393.39 674,009.82 175,247.68
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 111XX To record delearnings, relaadvance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest	138,000.00 32,475.74 126.41 661,659.22	661,659.22 175,247.68 1,050.26 4,393.39 674,009.82 175,247.68 1,050.26
3325 To record PY investment experience of PY investment e	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest	138,000.00 32,475.74 126.41 661,659.22	661,659.22 175,247.68 1,050.26 4,393.39 674,009.82 175,247.68 1,050.26
3325 To record PY investment experience of PY investment e	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest	138,000.00 32,475.74 126.41 661,659.22	661,659.22 175,247.68 1,050.26 4,393.39 674,009.82 175,247.68 1,050.26
3325 To record PY investment expression and provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 9200/761 2210 11114 3322 3326 111XX To record del earnings, rela advance refu agent.  Reconciliation Plus:  CO&DS Bond in Refunda Premiur Less:  Principa Interest Dues ar Paymer	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest SBA Sinking Fund SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest SBA Sinking Fund SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest SBA Sinking Fund SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest (reverse and faccrued interest, and transfer of prior year and inding cash with fiscal agent to payments of refunded bonds escrow  Interest (revenue on withheld MVLR)  Interest (revenue on bond interest above)	138,000.00 32,475.74 126.41 661,659.22	661,659.22 175,247.68 1,050.26 4,393.39 674,009.82 175,247.68 1,050.26
3325 To record PY investment expression of the provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus:  CO&DS Bond in Refunda Premiur Less:  Principa Interest Dues ar Paymer Pours 13323 13323 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Bescription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds on on refunded bonds all payments expenditure did fees (fees on bond interest above) test to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	138,000.00 32,475.74 126.41 661,659.22	661,659.22 175,247.68 1,050.26 4,393.39 674,009.82 175,247.68 1,050.26
3325 To record PY investment expression of the provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus:  CO&DS Bond in Refunda Premiur Less:  Principa Interest Dues ar Paymer Pours 13323 13323 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year reding cash with fiscal agent to payments of refunded bonds escrow  and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds  Il payments expenditure did fees on bond interest above) tists to refunded bonds (admin and underwriter fees) at on refunded bonds to on refunded bonds  It on refunded bonds  It on refunded bonds (admin and underwriter fees)  It on refunded bonds  It on refunded bonds  It on refunded bonds  It on refunded bonds (admin and underwriter fees)	138,000.00 32,475.74 126.41 661,659.22	661,659.22 175,247.68 1,050.26 4,393.39 674,009.82 175,247.68 1,050.26

Okeechobee County School District

	Iting from bond issuance and refunding:	Debit	Credit
		Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3711 3791	Premium on Sale of Bonds		-
	ey bond issues for the 2017-2018 fiscal year.		
	·		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
2210	Accided interest i dyable (clinking i una Accidata)		
No current bo	and refunding for 2017-2018 fiscal year.		
	,		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance I	bond refunding for the 2017-18 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accided ii	nterest for the 2017-2018 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	75,118.95	
1220	Due from Other Agencies	75,116.95	
9200/730	Dues and Fees (Administrative expense)	211.51	
9200/730	Interest	211.51	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		72,183.77
3325	Interest on Undistributed CO&DS		3,146.69
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed	-	-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	-	-
3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	- -
3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	-
3321 3325 To record PY investment ea	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	-
3321 3325 To record PY investment ea Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	·	-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund	3,863.79	-
3321 3325 To record PY investment ea Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Fund Description	3,863.79	3,863.79
3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Eneral Fund Description Professional and Technical Services	3,863.79	3,863.79
3321 3325 To record PY investment expend 100 Geta Account #7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	3,863.79	3,863.79
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as	3,863.79	3,863.79
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	3,863.79	3,863.79
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration frounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Ent Service, SBE/COBI Bonds Description		3,863.79
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	3,863.79 175,000.00 10,920.00	3,863.79
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds Description Redemption of Principal	175,000.00	3,863.79
3321 3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Potential Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	175,000.00 10,920.00	3,863.79
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration arounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest	175,000.00 10,920.00 130.95	3,863.79
3321 3325 To record PY investment examples of the following state of	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Industry withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	175,000.00 10,920.00 130.95	3,863.79
3321 3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	175,000.00 10,920.00 130.95	3,863.79 3,863.79
3321 3325 To record PY investment expended in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	175,000.00 10,920.00 130.95	- 181,538.44 1,087.96
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration frounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Ent Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	175,000.00 10,920.00 130.95	- 181,538.44 1,087.96 3,424.55
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record del	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment	175,000.00 10,920.00 130.95	- 181,538.44 1,087.96
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	175,000.00 10,920.00 130.95	- 181,538.44 1,087.96
3321 3325 To record PY investment ex Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/730 9200/731 1114 3322 3326 11XX To record del earnings, rela advance refu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment	175,000.00 10,920.00 130.95	- 181,538.44 1,087.96
3321 3325 To record PY investment ex Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/730 9200/731 1114 3322 3326 11XX To record del earnings, rela advance refu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	175,000.00 10,920.00 130.95	- 181,538.44 1,087.96
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	175,000.00 10,920.00 130.95	- 181,538.44 1,087.96
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Beneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds Of SBE/COBI B	175,000.00 10,920.00 130.95	- 181,538.44 1,087.96 3,424.55
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	175,000.00 10,920.00 130.95	- 181,538.44 1,087.96
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Beneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds Of SBE/COBI B	175,000.00 10,920.00 130.95	- 181,538.44 1,087.96 3,424.55
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pen of activity in fund 210, Debt Service:  The withheld	175,000.00 10,920.00 130.95	181,538.44 1,087.96 3,424.55 5,536.52
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  Indicated fees and transfer of prior year and balance as provided in prior school year	175,000.00 10,920.00 130.95	181,538.44 1,087.96 3,424.55 5,536.52 181,538.44
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Refunde	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service: The distance of withheld for withheld for evenue on withheld MVLR)	175,000.00 10,920.00 130.95	181,538.44 1,087.96 3,424.55 5,536.52 181,538.44
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Refunde	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obst service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for GBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Descri	175,000.00 10,920.00 130.95	181,538.44 1,087.96 3,424.55 5,536.52 181,538.44
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obst service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for GBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Descri	175,000.00 10,920.00 130.95	181,538.44 1,087.96 3,424.55 5,536.52 181,538.44
3321 3325 To record PY investment examples Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunded Premiur Less: Principa	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal Agent of Principal Interest Payable Cash with Fiscal Agent of SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal Payable Cash with Fiscal Reference CowDS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal Payable Cash Withheld For SBE/COBI Bonds Cash  Description Redemption of Principal Interest Payable Cash Withheld For SBE/COBI Bonds Cash  Descript	175,000.00 10,920.00 130.95	5,536.52 181,538.44 1,087.96 3,424.55
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest, and transfer of prior year payable to payments of refunded bonds escrow  Description Redemption of Principal Interest Payable Cash with Fiscal agent to payments of refunded bonds escrow  Description Redemption MVLR Withheld for debt service, investment and transfer of prior year principal Revenue Payable Cash with Fiscal agent to payments of refunded bonds escrow  Description Redemption MVLR Withheld MVLR) Description Redemption MVLR Withheld MVLR) Description Redemption MVLR Withheld MVLR) Description Redemption MVLR Withheld By Payable Revenue on withheld MVLR) Description Redemption MVLR Withheld By Payable Revenue on Withheld MVLR) Description Redemption MVLR Withheld By Payable Revenue on Withheld By Payable Revenue Payable Revenue Payable Revenue Payab	175,000.00 10,920.00 130.95	5,536.52 181,538.44 1,087.96 3,424.55
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Refunda Premiur Less: Principa Interest Dues an	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Denoted activity in fund 210, Debt Service:  The distance as provided in prior school year  Withheld terest (revenue on withheld MVLR) and payments expenditure	175,000.00 10,920.00 130.95	5,536.52 181,538.44 1,087.96 3,424.55 181,538.44 1,087.96
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Refunde Premiur Less: Principa Interest Dues ar Paymer	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Denote activity in fund 210, Debt Service:  In withheld terest (revenue on withheld MVLR) and balance as provided in prior school year  Withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds  Description  Redemption of Principal Interest (revenue on withheld MVLR) and balance as provided in prior school year  Redemption of activity in fund 210, Debt Service:  Redemption of Principal Indicates and Indicates a	175,000.00 10,920.00 130.95	5,536.52 181,538.44 1,087.96 3,424.55 181,538.44 1,087.96
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 111XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Provice SEE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Denote activity in fund 210, Debt Service: In distributed distributed bonds  In payments Description In payments Description Descr	175,000.00 10,920.00 130.95	5,536.52 181,538.44 1,087.96 3,424.55 181,538.44 1,087.96

Orange County School District

	apital Projects, COBI Bonds		_
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mor	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discounty  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	`	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current b	ond refunding for 2017-2018 fiscal year.		
Fund 210 D	ebt Service Advance Bond Refunding		
Account #			
	<u>Description</u> Cash with Fiscal/Service Agents		
1114	9	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	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.		
	· · · · · · · · · · · · · · · · · · ·		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued	interest for the 2017-2018 fiscal year		
V	Adam.	D-1-14	0
Year-end er	tries:	<u>Debit</u>	Credit
Fund 360 C	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	4 022 596 12	
		4,932,586.13	
1220	Due from Other Agencies	- 470.00	
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	O&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 P	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e			
	_		
Fund 100 G	eneral Fund		
	Description		
Account #	Professional and Technical Services	118,233.03	
			110 222 02
7200/310		-,	
7200/310 3323	CO&DS Withheld for Administration		118,233.03
7200/310 3323 To record ar	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	,	110,233.03
7200/310 3323 To record ar	CO&DS Withheld for Administration	.,	110,233.03
7200/310 3323 To record ar provided in A	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	,	110,233.03
7200/310 3323 To record ar provided in A Fund 210 De	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	7	110,233.03
7200/310 3323 To record ar provided in A Fund 210 Do Account #	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description		110,233.03
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal	2,762,000.00	110,233.03
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest	2,762,000.00 228,510.00	110,233.03
7200/310 3323 To record ar provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	2,762,000.00	110,233.03
7200/310 3323 To record ar provided in A Fund 210 Di Account # 9200/710 9200/720 9200/730 9200/761	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Sebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	2,762,000.00 228,510.00	110,233.03
3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	2,762,000.00 228,510.00	110,233.03
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	2,762,000.00 228,510.00	_
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	2,762,000.00 228,510.00	- 2,921,200.06
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	2,762,000.00 228,510.00	- 2,921,200.06 17,506.70
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	2,762,000.00 228,510.00	- 2,921,200.06
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	2,762,000.00 228,510.00	- 2,921,200.06 17,506.70
7200/310 3323 To record ar provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bebt service payments, MVLR withheld for debt service, investment	2,762,000.00 228,510.00	- 2,921,200.06 17,506.70
7200/310 3323 To record ar provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	2,762,000.00 228,510.00	- 2,921,200.06 17,506.70
7200/310 3323 To record ar provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	2,762,000.00 228,510.00	- 2,921,200.06 17,506.70
7200/310 3323 To record ar provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 92210 1114 3322 3326 11XX To record de earnings, rel advance refu	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	2,762,000.00 228,510.00	- 2,921,200.06 17,506.70
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	2,762,000.00 228,510.00	- 2,921,200.06 17,506.70
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:	2,762,000.00 228,510.00	- 2,921,200.06 17,506.70 53,910.42
7200/310 3323 To record ar provided in A Fund 210 D. Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	2,762,000.00 228,510.00	- 2,921,200.06 17,506.70
7200/310 3323 To record ar provided in A Fund 210 D. Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus:	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated the service of prior school year	2,762,000.00 228,510.00	2,921,200.06 17,506.70 53,910.42
7200/310 3323 To record ar provided in A Fund 210 D. Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus: CO&DS	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indibalance as provided in prior school year  Swithheld	2,762,000.00 228,510.00	2,921,200.06 17,506.70 53,910.42 115,640.78 2,921,200.06
7200/310 3323 To record ar provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Ton of activity in fund 210, Debt Service: Ind balance as provided in prior school year  Swithheld Interest (revenue on withheld MVLR)	2,762,000.00 228,510.00	2,921,200.06 17,506.70 53,910.42
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated bond proceeds	2,762,000.00 228,510.00	2,921,200.06 17,506.70 53,910.42 115,640.78 2,921,200.06
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Ton of activity in fund 210, Debt Service: Ind balance as provided in prior school year  Swithheld Interest (revenue on withheld MVLR)	2,762,000.00 228,510.00	2,921,200.06 17,506.70 53,910.42 115,640.78 2,921,200.06
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 111XX To record de earnings, rel advance refuadrance refuadrance fundamental plus: CO&DS Bond ir Refund	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated bond proceeds	2,762,000.00 228,510.00	2,921,200.06 17,506.70 53,910.42 115,640.78 2,921,200.06
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated bond proceeds	2,762,000.00 228,510.00	2,921,200.06 17,506.70 53,910.42 115,640.78 2,921,200.06
7200/310 3323 To record ar provided in A Fund 210 D. Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fu Plus:	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  In balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds  In payments	2,762,000.00 228,510.00	2,921,200.06 17,506.70 53,910.42 115,640.78 2,921,200.06 17,506.70
7200/310 3323 To record ar provided in A Fund 210 D. Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR) Interest (revenue	2,762,000.00 228,510.00	2,921,200.06 17,506.70 53,910.42 115,640.78 2,921,200.06 17,506.70
7200/310 3323 To record ar provided in A Fund 210 D. Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond ir Refund Premiu Less: Princip Interes Dues a	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Ton of activity in fund 210, Debt Service: Ind balance as provided in prior school year  Swithheld Interest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds  Talpayments Ta	2,762,000.00 228,510.00	2,921,200.06 17,506.70 53,910.42 115,640.78 2,921,200.06 17,506.70
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Princip Interess Dues a Payme	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  Swithheld Interest (revenue on withheld MVLR) ed bond proceeds Interest (revenue on withheld MVLR) ed bon	2,762,000.00 228,510.00	2,921,200.06 17,506.70 53,910.42 115,640.78 2,921,200.06 17,506.70
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond ir Refund Premiu Less: Princip Interess Dues a Payme Dues a	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  Swithheld Interest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on withheld MVLR) Interest (fees on bond interest above) Ints to refunded bonds escrow agent Ind fees (fees on refunded bonds (admin and underwriter fees)	2,762,000.00 228,510.00	2,921,200.06 17,506.70 53,910.42 115,640.78 2,921,200.06 17,506.70
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond ir Refund Premiu Less: Princip Interess Dues a Payme Dues a	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  But service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Ton of activity in fund 210, Debt Service: Indicated bonds as provided in prior school year  Swithheld Interest (revenue on withheld MVLR) But bond proceeds In on refunded bonds  The expenditure Indicated fees on bond interest above) Into the refunded bonds escrow agent Indicated fees on refunded bonds (admin and underwriter fees) Into on refunded bonds Into on refunded bonds	2,762,000.00 228,510.00	2,921,200.06 17,506.70 53,910.42 115,640.78 2,921,200.06 17,506.70

Osceola County School District

	lting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	pital Projects, COBI Bonds	<del></del>	
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	- -	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	=	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)	=	
9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
NI	and active dia a fee 2047 2040 final cons		
	and refunding for 2017-2018 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114 9200/730	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	ound refunding for the 2017-18 fiscal year		
	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	<u>-</u>
	nterest for the 2017-2018 fiscal year		
	,		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX 1220	Cash  Due from Other Agencies	1,678,749.87	
9200/730	Due from Other Agencies  Dues and Fees (Administrative expense)	2,155.82	
9200/710	Interest	2,100.02	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,648,832.73
3325	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.		32,072.96
To record CC	,		
2632	Deferred Revenues - Unavailable - Prior Year	-	
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS		<u>:</u>
2632 3321 3325 To record PY	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		-
2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	-
2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	-
2632 3321 3325 To record PY investment e Fund 100 Ge Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description	- 39 382 14	-
2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	39,382.14	- - 39,382.14
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services	39,382.14	- - 39,382.14
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	39,382.14	- - 39,382.14
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional Services as Note that the professional services are compared to the professional services and the professional services are compared to the professional services and the professional services are compared to the professio	39,382.14	- - 39,382.14
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	39,382.14	- - 39,382.14
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal	39,382.14	- - 39,382.14
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest	752,000.00 188,065.54	- - 39,382.14
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees	752,000.00 188,065.54 676.08	- - 39,382.14
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7000/310 3323 To record am provided in A Fund 210 De Account # 42000/710 9200/730 9200/761	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	752,000.00 188,065.54 676.08	- - 39,382.14
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees	752,000.00 188,065.54 676.08	- - 39,382.14
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	752,000.00 188,065.54 676.08	- 39,382.14 - 937,261.13
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Counts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	752,000.00 188,065.54 676.08	- 937,261.13 5,616.99
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Counts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	752,000.00 188,065.54 676.08	937,261.13
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional and Technical Services CO&DS Withheld for Secrotal administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional and Technical Service, SEF/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ott Service payments, MVLR withheld for debt service, investment	752,000.00 188,065.54 676.08	- 937,261.13 5,616.99
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	752,000.00 188,065.54 676.08	- 937,261.13 5,616.99
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional and Technical Services CO&DS Withheld for Secrotal administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional and Technical Service, SEF/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ott Service payments, MVLR withheld for debt service, investment	752,000.00 188,065.54 676.08	- 937,261.13 5,616.99
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Pund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Description SBA Sinking Fund Earnings Description SBA Sinking Fund Earnings Description SBA Sinking Fund Earning SBA Sinking	752,000.00 188,065.54 676.08	- 937,261.13 5,616.99
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Pund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earning SBA Sinki	752,000.00 188,065.54 676.08	937,261.13 5,616.99 14,855.61
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fun	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Pund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Description SBA Sinking Fund Earnings Description SBA Sinking Fund Earnings Description SBA Sinking Fund Earning SBA Sinking	752,000.00 188,065.54 676.08	- 937,261.13 5,616.99
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fun Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional and Technical Services CO&DS BE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE COBI Bonds Of SBE COBI B	752,000.00 188,065.54 676.08	937,261.13 5,616.99 14,855.61 86,340.63
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Description Professional withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indicate the service of the prior school year withheld	752,000.00 188,065.54 676.08	937,261.13 5,616.99 14,855.61 86,340.63 937,261.13
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Agents Cowd SBA Sinking Fund Earning Redemption Interest Agents	752,000.00 188,065.54 676.08	937,261.13 5,616.99 14,855.61 86,340.63 937,261.13
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2000/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Plus: CO&DS Bond in Refundo	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow  Professional Revenues - Unavailable, CO&D Service: Indicated the Prior Service of Prior Service	752,000.00 188,065.54 676.08	937,261.13 5,616.99 14,855.61 86,340.63 937,261.13
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refundd Premiur Less:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Find activity in fund 210, Debt Service:  In distinct the distinct of the payments of refunded bonds escrow  To of activity in fund 210, Debt Service:  In withheld Interest (revenue on withheld MVLR) In witheld Interest (revenue on withheld MVLR) In withheld Interest (rev	752,000.00 188,065.54 676.08	937,261.13 5,616.99 14,855.61 86,340.63 937,261.13 5,616.99
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliativ Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Cobin Statistical Redemption of Principal Interest Cobin Sta	752,000.00 188,065.54 676.08	86,340.63 937,261.13 5,616.99 14,855.61 937,261.13 5,616.99
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refundur Less: Principa Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as Period Service, SEE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash Withheld for SBE/COBI Bonds Description Redemption of Principal Interest Payable Cash Withheld for SBE/COBI Bonds Description Redemption of Principal Interest Payable Cash Withheld for SBE/COBI Bonds Description Redemption of Principal Interest Payable Cash Withheld for SBE/COBI Bonds Description Redemption of Principal Interest Payable Cash W	752,000.00 188,065.54 676.08	937,261.13 5,616.99 14,855.61 86,340.63 937,261.13 5,616.99
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliativ Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest Dues an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional and Technical Services CO&DS Withheld for mode of the Florida Constitution.  Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional and Technical Service Agents Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Professional and Technical Services In a service of the Florida Constitution.  Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of Redemption of Principal Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of Redemption of Principal Description Descripti	752,000.00 188,065.54 676.08	937,261.13 5,616.99 14,855.61 86,340.63 937,261.13 5,616.99
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent.  Reconciliati Beginning fur Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as Period Service, SEE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash Withheld for SBE/COBI Bonds Description Redemption of Principal Interest Payable Cash Withheld for SBE/COBI Bonds Description Redemption of Principal Interest Payable Cash Withheld for SBE/COBI Bonds Description Redemption of Principal Interest Payable Cash Withheld for SBE/COBI Bonds Description Redemption of Principal Interest Payable Cash W	752,000.00 188,065.54 676.08	937,261.13 5,616.99 14,855.61 86,340.63 937,261.13 5,616.99
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliative Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer Dues an Paymer Dues and Paymer Dues and Premiur Dues and Paymer Dues and Paymer Dues and Paymer Dues and Paymer Plus and Paymer Dues and Paymer Pus and Paymer Dues and Paymer Pus Account Plus and Paymer Dues and Paymer Dues and Paymer Dues and Paymer Pus Account Plus Accoun	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Period Revenues - Unavailable, CO&DS Withheld for Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Period Cativity in fund 210, Debt Service:  In distinct the distinct of the payments of refunded bonds escrow  Period Cativity in fund 210, Debt Service:  In withheld terest (revenue on withheld MVLR)  Period Debt Service on bond interest above)  Period Cativity in fund 210, Debt Service on or refunded bonds escrow agent	752,000.00 188,065.54 676.08	86,340.63 937,261.13 5,616.99 14,855.61 937,261.13 5,616.99

Palm Beach County School District

Entries reco	ting from hand issuance and refunding:	Dobit	Crostin
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		_
3791	Premium on Sale of Bonds		-
No new mon-	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	=	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
2210	Accided interest Fayable (Sinking Fund Accidats)		-
No current bo	and refunding for 2017-2018 fiscal year.		
	-		
	bt Service Advance Bond Refunding		
Account # 1114	Description Cash with Fiscal/Service Agents		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	oond refunding for the 2017-18 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2017-2018 fiscal year		
Year-end en	ries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS	<u></u>	
Account # 11XX	<u>Description</u> 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 CC	0&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 e	arnings.		
Fund 100 Ge	neral Fund		
	<u> </u>		
Account #	Describion	445 000 44	
Account # 7200/310	Description Professional and Technical Services	115,069.11	
		115,069.11	115,069.11
7200/310 3323	Professional and Technical Services	115,069.11	115,069.11
7200/310 3323 To record am	Professional and Technical Services CO&DS Withheld for Administration	115,069.11	115,069.11
7200/310 3323 To record am provided in A	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	115,069.11	115,069.11
7200/310 3323 To record am provided in A Fund 210 De	Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	115,069.11	115,069.11
7200/310 3323 To record am provided in A	Professional and Technical Services  CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,543,000.00	115,069.11
7200/310 3323 To record am provided in A Fund 210 De Account #	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	·	115,069.11
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,543,000.00	115,069.11
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,543,000.00 494,065.00	115,069.11
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,543,000.00 494,065.00	115,069.11
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,543,000.00 494,065.00	_
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,543,000.00 494,065.00	1,998,081.23
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,543,000.00 494,065.00	_
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Professional and Technical Services	1,543,000.00 494,065.00	- 1,998,081.23 11,974.47
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Professional and Technical Services	1,543,000.00 494,065.00	- 1,998,081.23 11,974.47
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela	Professional and Technical Services	1,543,000.00 494,065.00	- 1,998,081.23 11,974.47
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela	Professional and Technical Services	1,543,000.00 494,065.00	- 1,998,081.23 11,974.47
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Professional and Technical Services	1,543,000.00 494,065.00	- 1,998,081.23 11,974.47
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie	Professional and Technical Services	1,543,000.00 494,065.00	- 1,998,081.23 11,974.47 28,450.59
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fun	Professional and Technical Services	1,543,000.00 494,065.00	- 1,998,081.23 11,974.47
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus:	Professional and Technical Services	1,543,000.00 494,065.00	1,998,081.23 11,974.47 28,450.59 248,211.34
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS	Professional and Technical Services	1,543,000.00 494,065.00	1,998,081.23 11,974.47 28,450.59 248,211.34 1,998,081.23
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatin Beginning fur Plus: CO&DS Bond in	Professional and Technical Services	1,543,000.00 494,065.00	1,998,081.23 11,974.47 28,450.59 248,211.34
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde	Professional and Technical Services	1,543,000.00 494,065.00	1,998,081.23 11,974.47 28,450.59 248,211.34 1,998,081.23
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde	Professional and Technical Services	1,543,000.00 494,065.00	1,998,081.23 11,974.47 28,450.59 248,211.34 1,998,081.23
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fun Plus: CO&DS Bond in Refundu Premiur Less: Principa:	Professional and Technical Services	1,543,000.00 494,065.00	1,998,081.23 11,974.47 28,450.59 248,211.34 1,998,081.23 11,974.47
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliative Beginning fun Plus: CO&DS Bond in Refundur Less: Principa Interest	Professional and Technical Services	1,543,000.00 494,065.00	1,998,081.23 11,974.47 28,450.59 248,211.34 1,998,081.23 11,974.47 - - 1,543,000.00 494,065.00
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fun Plus: CO&DS Bond in Refunde	Professional and Technical Services	1,543,000.00 494,065.00	1,998,081.23 11,974.47 28,450.59 248,211.34 1,998,081.23 11,974.47
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliative Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues ar Paymer	Professional and Technical Services	1,543,000.00 494,065.00	1,998,081.23 11,974.47 28,450.59 248,211.34 1,998,081.23 11,974.47 - - 1,543,000.00 494,065.00
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues au Paymer Dues au	Professional and Technical Services	1,543,000.00 494,065.00	1,998,081.23 11,974.47 28,450.59 248,211.34 1,998,081.23 11,974.47 - - 1,543,000.00 494,065.00
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues au Paymer Dues au Paymer Dues au	Professional and Technical Services	1,543,000.00 494,065.00	1,998,081.23 11,974.47 28,450.59 248,211.34 1,998,081.23 11,974.47 - - 1,543,000.00 494,065.00

Pasco County School District

∟ntries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account # 11XX	Description Cash		
11XX 9200/730	Casn  Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2017-2018 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9299/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	- -	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
2210	Accided interest rayable (Slinking Fund Accidais)		-
No current be	ond refunding for 2017-2018 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	, (- 3 - 1-1-1-1-1)		
No advance	bond refunding for the 2017-18 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2017-2018 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	1,694,677.16	
1220	Due from Other Agencies		
9200/730	Dues and Fees (Administrative expense) Interest	2,423.77	
9200/710 2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		1,661,041.62
3325	Interest on Undistributed CO&DS		36,059.31
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e			
Fund 100 Ge			
Account #	Description		
	Professional and Technical Services	44.000 - 1	
7200/310	CO&DS Withheld for Administration	44,276.94	44 276 04
7200/310 3323	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	44,276.94	44,276.94
7200/310 3323 To record an		44,276.94	44,276.94
7200/310 3323 To record an provided in A	nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.	44,276.94	44,276.94
7200/310 3323 To record an provided in A Fund 210 De	nounts withheld from MVLR for actual administration fees as a varicle XII, Section 9, Subsection (d) of the Florida Constitution.	44,276.94	44,276.94
7200/310 3323 To record an provided in A Fund 210 De Account #	nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.	44,276.94 922,000.00	44,276.94
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Sebt Service, SBE/COBI Bonds  Description  Redemption of Principal Interest	,	44,276.94
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Sebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	922,000.00 299,475.30 899.13	44,276.94
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Sebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	922,000.00 299,475.30 899.13 3,830,656.39	44,276.94
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Sebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	922,000.00 299,475.30 899.13	
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Sebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	922,000.00 299,475.30 899.13 3,830,656.39	3,830,656.39 1,246,477.44
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	922,000.00 299,475.30 899.13 3,830,656.39	3,830,656.39
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	922,000.00 299,475.30 899.13 3,830,656.39	3,830,656.39 1,246,477.44
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	922,000.00 299,475.30 899.13 3,830,656.39	3,830,656.39 1,246,477.44 7,470.12
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reli	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	922,000.00 299,475.30 899.13 3,830,656.39	3,830,656.39 1,246,477.44 7,470.12
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 9210 1114 3322 3326 11XX To record de earnings, reladvance refu	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	922,000.00 299,475.30 899.13 3,830,656.39	3,830,656.39 1,246,477.44 7,470.12
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Sebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	922,000.00 299,475.30 899.13 3,830,656.39	3,830,656.39 1,246,477.44 7,470.12
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:	922,000.00 299,475.30 899.13 3,830,656.39	3,830,656.39 1,246,477.44 7,470.12
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Sebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	922,000.00 299,475.30 899.13 3,830,656.39	3,830,656.39 1,246,477.44 7,470.12
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus:	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated the service of th	922,000.00 299,475.30 899.13 3,830,656.39	3,830,656.39 1,246,477.44 7,470.12 27,289.57
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent.  Reconciliati Beginning fu Plus: CO&DS	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year	922,000.00 299,475.30 899.13 3,830,656.39	3,830,656.39 1,246,477.44 7,470.12 27,289.57 3,957,917.15 1,246,477.44
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond in	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated the service of th	922,000.00 299,475.30 899.13 3,830,656.39	3,830,656.39 1,246,477.44 7,470.12 27,289.57
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 9200/761 2210 11114 3322 3326 111XX To record de earnings, reladadvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Sterest (revenue on withheld MVLR)	922,000.00 299,475.30 899.13 3,830,656.39	3,830,656.39 1,246,477.44 7,470.12 27,289.57 3,957,917.15 1,246,477.44
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus:	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated bonds as provided in prior school year  Swithheld Interest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on refunded bonds Interest (revenue on refunded bonds	922,000.00 299,475.30 899.13 3,830,656.39	3,830,656.39 1,246,477.44 7,470.12 27,289.57 3,957,917.15 1,246,477.44 7,470.12
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Bed bond proceeds In on refunded bonds  all payments	922,000.00 299,475.30 899.13 3,830,656.39	3,830,656.39 1,246,477.44 7,470.12 27,289.57 3,957,917.15 1,246,477.44 7,470.12
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiuu Less: Principa Interest	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indibalance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds  all payments Expenditure	922,000.00 299,475.30 899.13 3,830,656.39	3,830,656.39 1,246,477.44 7,470.12 27,289.57 3,957,917.15 1,246,477.44 7,470.12
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  So withheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure and fees (fees on bond interest above)	922,000.00 299,475.30 899.13 3,830,656.39	3,830,656.39 1,246,477.44 7,470.12 27,289.57 3,957,917.15 1,246,477.44 7,470.12 - 922,000.00 299,475.30 899.13
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 111XX To record de earnings, relaadvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues a Paymer	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Iterest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds  al payments Expenditure	922,000.00 299,475.30 899.13 3,830,656.39	3,830,656.39 1,246,477.44 7,470.12 27,289.57 3,957,917.15 1,246,477.44 7,470.12
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadrance refundrance ref	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  So withheld Sterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure and fees (fees on bond interest above) ints to refunded bonds escrow agent	922,000.00 299,475.30 899.13 3,830,656.39	3,830,656.39 1,246,477.44 7,470.12 27,289.57 3,957,917.15 1,246,477.44 7,470.12 - 922,000.00 299,475.30 899.13

Pinellas County School District

	Pinellas County School District		
Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2017-2018 fiscal year.		_
	ebt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current b	ond refunding for 2017-2018 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	<u>-</u>	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	, , ,		
	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	_
	nterest for the 2017-2018 fiscal year		
Year-end en	tries:	Debit	Credit
	apital Projects, CO&DS	Dobit	<u> </u>
Account #	Description		
11XX	Cash	581,235.96	
1220	Due from Other Agencies	· =	
9200/730	Dues and Fees (Administrative expense)	4,608.60	
9200/710 2632	Interest Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		517,280.59
3325	Interest on Undistributed CO&DS		68,563.97
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and		-
investment e	·		
Fund 100 Ge			
Account #	Description		
7200/310	Professional and Technical Services	84,189.17	
3323	CO&DS Withheld for Administration		84,189.17
	nounts withheld from MVLR for actual administration fees as		
•	urticle XII, Section 9, Subsection (d) of the Florida Constitution.		
runa 210 De	ebt Service, SBE/COBI Bonds		
	Description		
Account #	<u>Description</u> Redemption of Principal	4,848.000 00	
Account # 9200/710	<u>Description</u> Redemption of Principal Interest	4,848,000.00 284,460.00	
Account # 9200/710 9200/720 9200/730	Redemption of Principal Interest SBA Sinking Fund Administration Fees		
Account # 9200/710 9200/720 9200/730 9200/761	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	284,460.00	
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	Redemption of Principal Interest SBA Sinking Fund Administration Fees	284,460.00	-
Account # 9200/710 9200/720 9200/730 9200/761 2210	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	284,460.00	- 5,011,141.24
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	284,460.00	30,031.69
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	284,460.00	
Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	284,460.00	30,031.69
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refu	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	284,460.00	30,031.69
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refu	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	284,460.00	30,031.69
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	284,460.00	30,031.69
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	284,460.00	30,031.69
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year	284,460.00	30,031.69 94,901.80 144,280.08
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld	284,460.00	30,031.69 94,901.80 144,280.08 5,011,141.24
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond in	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year	284,460.00	30,031.69 94,901.80 144,280.08
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Sterest (revenue on withheld MVLR)	284,460.00	30,031.69 94,901.80 144,280.08 5,011,141.24
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) ed bond proceeds Interest of the control of the	284,460.00	30,031.69 94,901.80 144,280.08 5,011,141.24 30,031.69
Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Interest	284,460.00	30,031.69 94,901.80 144,280.08 5,011,141.24 30,031.69 - - 4,848,000.00
Account # 9200/710 9200/720 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladavance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu Less: Principa Interest	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) ed bond proceeds Interest of the control of the	284,460.00	30,031.69 94,901.80 144,280.08 5,011,141.24 30,031.69 - 4,848,000.00 284,460.00
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a Paymei	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) ed bond proceeds Interest (revenue on withheld MVLR) ed bond proceeds Interest (revenue on bond interest above) Interest (fees on bond interest above) Interest (fees on bond interest above) Interest to refunded bonds escrow agent	284,460.00	30,031.69 94,901.80 144,280.08 5,011,141.24 30,031.69 - - 4,848,000.00 284,460.00
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) Interest (revenue on withheld bonds with the provided bonds and payments Interest (fees on bond interest above) Interest to refunded bonds escrow agent Interest fees on refunded bonds (admin and underwriter fees)	284,460.00	30,031.69 94,901.80 144,280.08 5,011,141.24 30,031.69 - - 4,848,000.00 284,460.00
Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) Interest (revenue on withheld MVLR) Interest (revenue on bond interest above) Interest (fees on bond interest above) Interest (fees on refunded bonds (admin and underwriter fees) Interest on refunded bonds Interest (admin and underwriter fees) Interest on refunded bonds	284,460.00	30,031.69 94,901.80 144,280.08 5,011,141.24 30,031.69 - - 4,848,000.00

## Polk County School District

Fund 210 C	Ilting from bond issuance and refunding:	<u>Debit</u>	Credi
runu 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No new mon	Premium on Sale of Bonds ey bond issues for the 2017-2018 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	=	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	ond refunding for 2017-2018 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	Description Cook with Finest/Continue Agents		
1114 9200/730	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	=	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		<del>-</del>
2210	Accided interest Fayable (Sirking Fund Accidais)		-
No advance	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable nterest for the 2017-2018 fiscal year		-
	·		
Year-end en		<u>Debit</u>	Credi
	apital Projects, CO&DS		
Account # 11XX	Description Cash	2 750 759 20	
1220	Due from Other Agencies	2,759,758.39	
9200/730	Dues and Fees (Administrative expense)	3,062.43	
9200/710	Interest		
2632	Deferred Revenues - Unavailable CO&DS Distributed		- 2 717 250 84
3321 3325	Interest on Undistributed CO&DS		2,717,259.84 45,560.98
0020	D&DS disbursements, investment earnings, and treasury fees.		10,000.00
To record Co	J&DS disbursements, investment earnings, and treasury lees.		
	,		
2632	Deferred Revenues - Unavailable - Prior Year	-	_
	,	-	-
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	Ī
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and	-	- -
2632 3321 3325 To record P\	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.	-	:
2632 3321 3325 To record P\investment e Fund 100 Go	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.  eneral Fund  Description	-	:
2632 3321 3325 To record P\ investment e Fund 100 G Account # 7200/310	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.  eneral Fund  Description Professional and Technical Services	55,943.97	
2632 3321 3325 To record P\ investment e Fund 100 Gr Account # 7200/310 3323	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  ( Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	- 55,943.97	- - - 55,943.97
2632 3321 3325 To record P\ investment e Fund 100 Gr Account # 7200/310 3323 To record an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  ( Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	55,943.97	- - 55,943.97
2632 3321 3325 To record Phinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	55,943.97	- - 55,943.97
2632 3321 3325 To record Phinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.	- 55,943.97	- - 55,943.97
2632 3321 3325 To record Phinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	- 55,943.97 726,000.00	- - 55,943.97
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and paranings.    Deferred Revenues - Unavailable, CO&DS disbursements, and paranings.	726,000.00 239,558.40	- - 55,943.97
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7000/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and paranings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution.  elet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	726,000.00 239,558.40 689.88	- - 55,943.97
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 700/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and paranings.  / Description Professional and Technical Services CO&DS Withheld for Administration Professional Administration fees as a control of the Florida Constitution.  / Description Professional Professional Administration fees as control of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	726,000.00 239,558.40 689.88	- - 55,943.97
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7000/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and paranings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution.  elet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	726,000.00 239,558.40 689.88	- - 55,943.97
2632 3321 3325 To record Phinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  (**Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings.**  **Description**  **Professional and Technical Services CO&DS Withheld for Administration  **nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.**  **Pot Service, SBE/COBI Bonds**  **Description**  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	726,000.00 239,558.40 689.88	- 55,943.97 55,943.97
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.	726,000.00 239,558.40 689.88	956,394.19 5,731.60
2632 3321 3325 To record Phinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  (**Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings.**  **Description**  **Professional and Technical Services CO&DS Withheld for Administration  **nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.**  **Pot Service, SBE/COBI Bonds**  **Description**  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	726,000.00 239,558.40 689.88	956,394.19
2632 3321 3325 To record PY investment e Fund 100 Gi Account # 7200/310 3323 To record an provided in A Fund 210 Di Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and parainings.    Description	726,000.00 239,558.40 689.88	956,394.19 5,731.60
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  (**Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings.**  **Description**  **Professional and Technical Services CO&DS Withheld for Administration  **nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.**  **Pot Service, SBE/COBI Bonds**  **Description**  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	726,000.00 239,558.40 689.88	956,394.19 5,731.60
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and parainings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution.  enterst Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  et service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year	726,000.00 239,558.40 689.88	956,394.19 5,731.6
2632 3321 3325 To record Phinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and varnings.  / Description Professional and Technical Services CO&DS Withheld for Administration  / Description Professional and Technical Services CO&DS Withheld for Administration  / Description Professional Administration fees as varicle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  / Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  / Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  / Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  / Description for Gebt Service, investment / Description for Gebt Service for Gebt Service, investment / Description for Gebt Service for Gebt S	726,000.00 239,558.40 689.88	956,394.19 5,731.6
2632 3321 3325 To record Phinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance reladvance reladuace.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and varnings.  / Description Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pot Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:	726,000.00 239,558.40 689.88	956,394.19 5,731.60 13,743.52
2632 3321 3325 To record Phinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance reladvance reladuace.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and varnings.  / Description Professional and Technical Services CO&DS Withheld for Administration  / Description Professional and Technical Services CO&DS Withheld for Administration  / Description Professional Administration fees as varicle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  / Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  / Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  / Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  / Description for Gebt Service, investment / Description for Gebt Service for Gebt Service, investment / Description for Gebt Service for Gebt S	726,000.00 239,558.40 689.88	956,394.19 5,731.60
2632 3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  / Description  Professional and Technical Services CO&DS Withheld for Administration  / Description  Professional and Technical Services CO&DS Withheld for Administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  / Description CO&DS Withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service:  Ind balance as provided in prior school year  S withheld	726,000.00 239,558.40 689.88	956,394.19 5,731.60 13,743.52 115,672.81 956,394.19
2632 3321 3325 To record PY investment et Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance reft agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  / Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a controlled the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  / Description Compared to the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  / Description Compared to the Florida Constitution for the Florida Consti	726,000.00 239,558.40 689.88	956,394.19 5,731.6 13,743.52 115,672.81 956,394.19
2632 3321 3325 To record PY investment et Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 92000/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  / Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a particle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  / Description SBA Sinking Fund Earning SBA Sinking Fund Earning SBA	726,000.00 239,558.40 689.88	956,394.19 5,731.6 13,743.52 115,672.81 956,394.19
2632 3321 3325 To record PY investment et Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 92000/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  / Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a controlled the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  / Description Compared to the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  / Description Compared to the Florida Constitution for the Florida Consti	726,000.00 239,558.40 689.88	956,394.19 5,731.6 13,743.52 115,672.81 956,394.19
2632 3321 3325 To record PY investment e  Fund 100 Gi Account # 7200/310 3323 To record an provided in A  Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  // Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  // Description Professional and Technical Services CO&DS Withheld for Administration  // Description Professional and Technical Services CO&DS Withheld for Administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution.  // Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  // Description for Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  // Description for Service for the service of prior year and finding cash with fiscal agent to payments of refunded bonds escrow  // On of activity in fund 210, Debt Service:  Indicated the service on withheld MVLR)  // Description for Service on withheld MVLR)	726,000.00 239,558.40 689.88	956,394.19 5,731.60 13,743.52 115,672.81 956,394.19 5,731.60
2632 3321 3325 To record PY investment e  Fund 100 Gi  Account # 7200/310 3323 To record an provided in A  Fund 210 Di  Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  the service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld interest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds  al payments expenditure	726,000.00 239,558.40 689.88	956,394.19 5,731.60 13,743.52 115,672.81 956,394.19 5,731.60 - - 726,000.00 239,558.40
2632 3321 3325 To record Pyinvestment et Fund 100 Get Account # 7200/310 3323 To record an provided in Afficial Pyinvestment et 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadvance refuadent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiu Less: Principa Interest Dues a	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  / Description Professional and Technical Services CO&DS Withheld for Administration CO&DS Withheld for Administration CO&DS Withheld for Administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Let service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service: Indicated fees as provided in prior school year  S withheld Interest (revenue on withheld MVLR) Interest (revenue on w	726,000.00 239,558.40 689.88	956,394.19 5,731.60 13,743.52 115,672.81 956,394.19 5,731.60
2632 3321 3325 To record PY investment et Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr 4 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refu agent.  Reconciliati Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest Dues a Paymei	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  ebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Indicate the service on withheld MVLR)  ed bond proceeds In on refunded bonds  all payments Interest (fees on bond interest above)  Interest (fees on bond interest above)  Interest (fees on bond interest above)  Interest to refunded bonds escrow agent	726,000.00 239,558.40 689.88	956,394.19 5,731.60 13,743.52 115,672.81 956,394.19 5,731.60 - - 726,000.00 239,558.40
2632 3321 3325 To record PY investment of Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 92000/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadrance refuadrance refuagent.  Reconciliati Beginning fu Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  / Description Professional and Technical Services CO&DS Withheld for Administration CO&DS Withheld for Administration CO&DS Withheld for Administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Let service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service: Indicated fees as provided in prior school year  S withheld Interest (revenue on withheld MVLR) Interest (revenue on w	726,000.00 239,558.40 689.88	956,394.19 5,731.60 13,743.52 115,672.81 956,394.19 5,731.60 - - 726,000.00 239,558.40

**Putnam County School District** 

	ulting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Credit</u>
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ney bond issues for the 2017-2018 fiscal year.		
	ebt Service Current Bond Refunding		
	<del>-</del>		
Account # 9299/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		=
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current b	ond refunding for 2017-2018 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable	-	_
	interest for the 2017-2018 fiscal year		
	<u> </u>		
Year-end er		<u>Debit</u>	Credit
Fund 360 C	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	356,852.38	
1220	Due from Other Agencies	-	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	411.34	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		351,144.01
3325	Interest on Undistributed CO&DS		6,119.71
To record Co	O&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 P	Y Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	earnings.		
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	7,514.34	
3323	CO&DS Withheld for Administration		7,514.34
	nounts withheld from MVLR for actual administration fees as		
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	108,000.00	
9200/720	Interest	30,817.82	
9200/730 9200/761	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	102.64 487,009.08	
9200/761 2210	Accrued Interest Payable	487,009.08 7,486.41	
1114	Cash with Fiscal/Service Agents	.,100.71	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
	ebt service payments, MVLR withheld for debt service, investment		
•	ated fees, reversal of accrued interest, and transfer of prior year		
advance refu agent.	unding cash with fiscal agent to payments of refunded bonds escrow		
agoni.			
Reconciliati	on of activity in fund 210, Debt Service:		
D!! 6	nd balance as provided in prior school year		499,534.10
Plus:	S withheld		142,297.65
Plus: CO&DS	nterest (revenue on withheld MVLR)		852.79
Plus: CO&DS Bond ir	,		-
Plus: CO&DS Bond ir Refund	led bond proceeds		-
Plus: CO&DS Bond ir Refund Premiu	,		
Plus: CO&DS Bond ir Refund Premiu Less:	led bond proceeds m on refunded bonds		108.000.00
Plus: CO&DS Bond ir Refund Premiu Less: Princip	led bond proceeds		108,000.00 30,817.82
Plus: CO&DS Bond ir Refund Premiu Less: Princip Interes Dues a	led bond proceeds m on refunded bonds al payments t expenditure nd fees (fees on bond interest above)		
Plus: CO&Ds Bond ir Refund Premiu Less: Princip Interes: Dues a Payme	led bond proceeds m on refunded bonds al payments t expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent		30,817.82
Plus: CO&Ds Bond ir Refund Premiu Less: Princip Interess Dues a Payme Dues a	led bond proceeds m on refunded bonds  al payments t expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees)		30,817.82 102.64
Plus: CO&Ds Bond ir Refund Premiu Less: Princip Interess Dues a Payme Dues a	led bond proceeds m on refunded bonds  al payments t expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds	_	30,817.82 102.64

St. Johns County School District

Account #	apital Projects, COBI Bonds		
Account #			
	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mor	ney bond issues for the 2017-2018 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #			
	Description Missellaneaux Principal/Interset Current Refunding		
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 b	ond refunding for 2017-2018 fiscal year.		
Eund 210 D	oht Sarviga Advance Band Befunding		
	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	=	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	hand refunding for the 2017 19 fiscal year		
ino auvance	bond refunding for the 2017-18 fiscal year.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable		-
	interest for the 2017-2018 fiscal year		
140 accided	Therest for the 2017 2010 history year		
Year-end er	itries:	Debit	Credit
Eund 260 C	anital Praincts, CORDS	<u> </u>	
runa 300 C	apital Projects, CO&DS		
Account #	<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	1,2.00	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		560,652.70
3325	Interest on Undistributed CO&DS		18,906.08
To record C	O&DS disbursements, investment earnings, and treasury fees.		
0000	D ( 1D		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record P	Y Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	earnings.		
Fund 100 G	eneral Fund		
runa 100 G	eneral runu		
Account #	<u>Description</u>		
	<u>Description</u> Professional and Technical Services	23,214.63	
7200/310		23,214.63	23,214.63
7200/310 3323	Professional and Technical Services	23,214.63	23,214.63
7200/310 3323 To record ar	Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as	23,214.63	23,214.63
7200/310 3323 To record ar provided in A	Professional and Technical Services  CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	23,214.63	23,214.63
7200/310 3323 To record ar provided in A	Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as	23,214.63	23,214.63
7200/310 3323 To record ar provided in A Fund 210 D	Professional and Technical Services  CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	23,214.63	23,214.63
7200/310 3323 To record ar provided in / Fund 210 D Account #	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description	,	23,214.63
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	806,000.00	23,214.63
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest	806,000.00 160,267.19	23,214.63
provided in A Fund 210 D Account # 9200/710 9200/720 9200/730	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	806,000.00 160,267.19 695.21	23,214.63
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	806,000.00 160,267.19 695.21 1,055,442.78	23,214.63
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	806,000.00 160,267.19 695.21	
7200/310 3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	806,000.00 160,267.19 695.21 1,055,442.78	1,055,442.78
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	806,000.00 160,267.19 695.21 1,055,442.78	1,055,442.78 963,774.67
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326	Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	806,000.00 160,267.19 695.21 1,055,442.78	1,055,442.78 963,774.67 5,775.89
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326	Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	806,000.00 160,267.19 695.21 1,055,442.78	1,055,442.78 963,774.67
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment	806,000.00 160,267.19 695.21 1,055,442.78	1,055,442.78 963,774.67 5,775.89
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	806,000.00 160,267.19 695.21 1,055,442.78	1,055,442.78 963,774.67 5,775.89
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment	806,000.00 160,267.19 695.21 1,055,442.78	1,055,442.78 963,774.67 5,775.89
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refe	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	806,000.00 160,267.19 695.21 1,055,442.78	1,055,442.78 963,774.67 5,775.89
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refe	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	806,000.00 160,267.19 695.21 1,055,442.78	1,055,442.78 963,774.67 5,775.89
7200/310 3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	806,000.00 160,267.19 695.21 1,055,442.78	1,055,442.78 963,774.67 5,775.89
7200/310 3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati	Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bet service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Ion of activity in fund 210, Debt Service:	806,000.00 160,267.19 695.21 1,055,442.78	1,055,442.78 963,774.67 5,775.89 18,196.86
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu	Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bet service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	806,000.00 160,267.19 695.21 1,055,442.78	1,055,442.78 963,774.67 5,775.89
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refiagent.  Reconciliati Beginning fur Plus:	Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bet service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Ion of activity in fund 210, Debt Service: Indication of the Florida Constitution.  Description Redemption 9, Subsection (d) of the Florida Constitution.  Description Redemption 9 Frincipal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Coah SBA Sinking Fund Earnings Cash SBA Sinking Fund Earning	806,000.00 160,267.19 695.21 1,055,442.78	1,055,442.78 963,774.67 5,775.89 18,196.86
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&D:	Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  son of activity in fund 210, Debt Service: Ind balance as provided in prior school year	806,000.00 160,267.19 695.21 1,055,442.78	1,055,442.78 963,774.67 5,775.89 18,196.86 1,127,341.74
7200/310 3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&D: Bond in	Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR)	806,000.00 160,267.19 695.21 1,055,442.78	1,055,442.78 963,774.67 5,775.89 18,196.86
7200/310 3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refragent.  Reconciliati Beginning fur Plus: CO&D: Bond ir Refund	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bet service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Son of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR)	806,000.00 160,267.19 695.21 1,055,442.78	1,055,442.78 963,774.67 5,775.89 18,196.86 1,127,341.74
7200/310 3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refragent.  Reconciliati Beginning fur Plus: CO&D: Bond ir Refund	Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR)	806,000.00 160,267.19 695.21 1,055,442.78	1,055,442.78 963,774.67 5,775.89 18,196.86 1,127,341.74
7200/310 3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 111XX To record de earnings, rel advance refragent.  Reconciliati Beginning fur Plus: CO&D: Bond ir Refund	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bet service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Son of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR)	806,000.00 160,267.19 695.21 1,055,442.78	1,055,442.78 963,774.67 5,775.89 18,196.86 1,127,341.74
7200/310 3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bet service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Son of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR)	806,000.00 160,267.19 695.21 1,055,442.78	1,055,442.78 963,774.67 5,775.89 18,196.86 1,127,341.74
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fu Plus:	Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Bet service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Ion of activity in fund 210, Debt Service:  Ind balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR) Interest (revenue	806,000.00 160,267.19 695.21 1,055,442.78	1,055,442.78 963,774.67 5,775.89 18,196.86 1,127,341.74 963,774.67 5,775.89
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refiagent.  Reconciliati Beginning fu Plus:	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bet service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  South Withheld Interest Service Service: Indiana Service Service Service: Indiana Service	806,000.00 160,267.19 695.21 1,055,442.78	1,055,442.78 963,774.67 5,775.89 18,196.86 1,127,341.74 963,774.67 5,775.89
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning for Plus: CO&D: Bond in Refunc Premiu Less: Princip Interes Dues a	Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  son of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld interest (revenue on withheld MVLR) led bond proceeds In on refunded bonds  all payments It expenditure Ind fees (fees on bond interest above)	806,000.00 160,267.19 695.21 1,055,442.78	1,055,442.78 963,774.67 5,775.89 18,196.86 1,127,341.74 963,774.67 5,775.89 - - 806,000.00 160,267.19 695.21
7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refragent.  Reconciliati Beginning fu Plus: CO&D: Bond ir Refunc Premiu Less: Princip Interes Dues a Payme	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bet service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Son of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) Ited bond proceeds In on refunded bonds Itel payments It expenditure Item of fees (fees on bond interest above) Ints to refunded bonds escrow agent	806,000.00 160,267.19 695.21 1,055,442.78	1,055,442.78 963,774.67 5,775.89 18,196.86 1,127,341.74 963,774.67 5,775.89
7200/310 3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&Dis Bond in Refunc Premiu Less: Princip Interes Dues a Payme Dues a	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pet service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Southheld Interest (revenue on withheld MVLR) Interest (revenue on bond interest above) Interest (fees on bond interest above) Interest (fees on refunded bonds escrow agent Interest (revenued bonds (admin and underwriter fees)	806,000.00 160,267.19 695.21 1,055,442.78	1,055,442.78 963,774.67 5,775.89 18,196.86 1,127,341.74 963,774.67 5,775.89 - - 806,000.00 160,267.19 695.21
7200/310 3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&Dis Bond in Refunc Premiu Less: Princip Interes Dues a Payme Dues a	Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pet service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Southheld Interest (revenue on withheld MVLR) Interest (fees on bond interest above) Into the refunded bonds escrow agent Interest on refunded bonds (admin and underwriter fees) Into on refunded bonds Into on re	806,000.00 160,267.19 695.21 1,055,442.78	1,055,442.78 963,774.67 5,775.89 18,196.86 1,127,341.74 963,774.67 5,775.89 - - 806,000.00 160,267.19 695.21

St. Lucie County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash  Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2017-2018 fiscal year.		
	bt Service Current Bond Refunding		
Account # 9299/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds		-
2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
LLIU	Accided interest Layable (clinking Land Accidency)		
No current bo	and refunding for 2017-2018 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	oond refunding for the 2017-18 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	=	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2017-2018 fiscal year		
Year-end en	ries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	1,299,457.52	
1220	Due from Other Agencies	-	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	1,215.38	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,282,591.23
3325	Interest on Undistributed CO&DS		18,081.67
To record CC	2&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
investment e	Deferred Revenues - Unavailable, CO&DS disbursements, and		
Fund 100 Ge			
Account #	Description		
7200/310 3323		22 202 24	
	Professional and Technical Services	22,202.34	22 202 34
		22,202.34	22,202.34
To record am	Professional and Technical Services CO&DS Withheld for Administration	22,202.34	22,202.34
To record am provided in A	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	22,202.34	22,202.34
To record am provided in A Fund 210 De	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds	22,202.34	22,202.34
To record am provided in A Fund 210 De Account #	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	22,202.34	22,202.34
To record am provided in A Fund 210 De Account # 9200/710 9200/720	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest	157,000.00 22,360.00	22,202.34
To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	157,000.00 22,360.00 126.50	22,202.34
To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	157,000.00 22,360.00	22,202.34
To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	157,000.00 22,360.00 126.50	22,202.34
To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	157,000.00 22,360.00 126.50	22,202.34 - 175,362.43
To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114 3322 3326	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	157,000.00 22,360.00 126.50	- 175,362.43 1,050.95
To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114 3322	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	157,000.00 22,360.00 126.50	- 175,362.43
To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Professional and Technical Services	157,000.00 22,360.00 126.50	- 175,362.43 1,050.95
To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	157,000.00 22,360.00 126.50	- 175,362.43 1,050.95
To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Professional and Technical Services	157,000.00 22,360.00 126.50	- 175,362.43 1,050.95
To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Professional and Technical Services	157,000.00 22,360.00 126.50	- 175,362.43 1,050.95
To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3326 11XX To record de earnings, rela advance refu agent.	Professional and Technical Services	157,000.00 22,360.00 126.50	- 175,362.43 1,050.95
To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation	Professional and Technical Services	157,000.00 22,360.00 126.50	- 175,362.43 1,050.95
To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus:	Professional and Technical Services	157,000.00 22,360.00 126.50	175,362.43 1,050.95 3,073.12
To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatio Beginning fur Plus: CO&DS	Professional and Technical Services	157,000.00 22,360.00 126.50	175,362.43 1,050.95 3,073.12 11,320.15 175,362.43
To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in	Professional and Technical Services	157,000.00 22,360.00 126.50	175,362.43 1,050.95 3,073.12
To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Plus: CO&DS Bond in Refundo	Professional and Technical Services	157,000.00 22,360.00 126.50	175,362.43 1,050.95 3,073.12 11,320.15 175,362.43
To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less:	Professional and Technical Services	157,000.00 22,360.00 126.50	175,362.43 1,050.95 3,073.12 11,320.15 175,362.43 1,050.95
To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fun Plus: CO&DS Bond in Refunda Premiur Less: Principa	Professional and Technical Services	157,000.00 22,360.00 126.50	175,362.43 1,050.95 3,073.12 11,320.15 175,362.43 1,050.95
To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliativ Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	Professional and Technical Services	157,000.00 22,360.00 126.50	175,362.43 1,050.95 3,073.12 11,320.15 175,362.43 1,050.95
To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues an	Professional and Technical Services	157,000.00 22,360.00 126.50	175,362.43 1,050.95 3,073.12 11,320.15 175,362.43 1,050.95
To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer Dues an	Professional and Technical Services	157,000.00 22,360.00 126.50	175,362.43 1,050.95 3,073.12 11,320.15 175,362.43 1,050.95
To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer Dues an	Professional and Technical Services	157,000.00 22,360.00 126.50	175,362.43 1,050.95 3,073.12 11,320.15 175,362.43 1,050.95

Santa Rosa County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	=	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current bo	and refunding for 2017-2018 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advar	pand refunding for the 2017 19 figure was		
	cond refunding for the 2017-18 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	
	nterest for the 2017-2018 fiscal year		-
	•		
Year-end en	ries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	685,863.83	
1220	Due from Other Agencies  Dues and Fees (Administrative expense)	- 040 27	
9200/730 9200/710	Interest	848.37	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		674,090.62
3325	Interest on Undistributed CO&DS		12,621.58
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
	Interest on Undistributed CO&DS		-
3325			
To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		
To record PY	arnings.		
To record PY investment e Fund 100 Ge Account #	eneral Fund  Description		
To record PY investment e Fund 100 Ge Account # 7200/310	eneral Fund  Description  Professional and Technical Services	15,497.94	AF 40= 0 :
To record PY investment e Fund 100 Ge Account # 7200/310 3323	eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	15,497.94	15,497.94
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr	ernings.  eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  rounts withheld from MVLR for actual administration fees as	15,497.94	15,497.94
To record PY investment e  Fund 100 Ge  Account #  7200/310  3323  To record am provided in A	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	15,497.94	15,497.94
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	15,497.94	15,497.94
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account #	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		15,497.94
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	270,000.00	15,497.94
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account #	ernings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pricel XII, Section 9, Subsection (d) of the Florida Constitution.  Pedemption Redemption of Principal		15,497.94
To record PY investment e  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/720	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	270,000.00 77,795.18	15,497.94
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	270,000.00 77,795.18 247.86	15,497.94
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114	enrings.  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	270,000.00 77,795.18 247.86	_
To record PY investment e  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	emeral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	270,000.00 77,795.18 247.86	343,607.44
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 1114	enrings.  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	270,000.00 77,795.18 247.86	15,497.94 15,497.94 343,607.44 2,059.23 5,159.78
To record PY investment e  Fund 100 Ge  Account # 7200/310 3323  To record am provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	emings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. International Internation of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	270,000.00 77,795.18 247.86	- 343,607.44 2,059.23
To record PY investment e  Fund 100 Ge  Account # 7200/310 3323  To record am provided in A  Fund 210 De  Account # 9200/710 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX  To record de	ernings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	270,000.00 77,795.18 247.86	- 343,607.44 2,059.23
To record PY investment e  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	emings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pricial XII, Section 9, Subsection (d) of the Florida Constitution.  Pererote Service, SEE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pererote Service Payments, MVLR withheld for debt service, investment	270,000.00 77,795.18 247.86	- 343,607.44 2,059.23
To record PY investment e  Fund 100 Ge  Account # 7200/310 3323  To record am provided in A  Fund 210 De  Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX  To record de earnings, related to the second de earnings, related to the second second second second de earnings, related to the second se	emings.  Interest Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as Fitcle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest Service, SEE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SEE/COBI Bonds SBA Sinking Fund Earnings Cash  Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	270,000.00 77,795.18 247.86	- 343,607.44 2,059.23
To record PY investment e  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	emings.  Interest Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as Fitcle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest Service, SEE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SEE/COBI Bonds SBA Sinking Fund Earnings Cash  Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	270,000.00 77,795.18 247.86	- 343,607.44 2,059.23
To record PY investment e  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation	Percentage of the control of the con	270,000.00 77,795.18 247.86	343,607.44 2,059.23 5,159.78
To record PY investment e  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation	emeral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  In the Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest Service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	270,000.00 77,795.18 247.86	- 343,607.44 2,059.23
To record PY investment e  Fund 100 Ge  Account # 7200/310 3323  To record am provided in A  Fund 210 De  Account # 9200/710 9200/730 9200/730 9200/730 9200/731 1114 3322 3326 11XX  To record de earnings, rela advance refu agent.  Reconciliation  Beginning fun Plus: CO&DS	Percentage of the service of the ser	270,000.00 77,795.18 247.86	343,607.44 2,059.23 5,159.78 37,772.67 343,607.44
To record PY investment e  Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A  Fund 210 De  Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati  Beginning fur Plus: CO&DS Bond in	Percentage of the service of the ser	270,000.00 77,795.18 247.86	343,607.44 2,059.23 5,159.78 37,772.67 343,607.44
To record PY investment e  Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A  Fund 210 De  Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginnis fun Plus: CO&DS Bond in Refundo	Percentage of the control of the con	270,000.00 77,795.18 247.86	343,607.44 2,059.23 5,159.78 37,772.67 343,607.44
To record PY investment e  Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur	Percentage of the service of the ser	270,000.00 77,795.18 247.86	343,607.44 2,059.23 5,159.78 37,772.67 343,607.44
To record PY investment e  Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bondi Refundu Premiur Less:	Percentage of the service of the ser	270,000.00 77,795.18 247.86	343,607.44 2,059.23 5,159.78 37,772.67 343,607.44 2,059.23
To record PY investment e  Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent.  Reconciliation Beginning fun Plus: CO&DS Bond in Refunded Premiur Less: Principa	Percentage of the control of the service of the service of the control of the service of the ser	270,000.00 77,795.18 247.86	343,607.44 2,059.23 5,159.78 37,772.67 343,607.44 2,059.23
To record PY investment e  Fund 100 Ge Account # 7200/310 3323 To record am provided in A  Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fun Plus: CO&DS Bond in Refundd Premiun Less: Principa Interest	Percentage of the service of the ser	270,000.00 77,795.18 247.86	343,607.44 2,059.23 5,159.78 37,772.67 343,607.44 2,059.23
To record PY investment e  Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A  Fund 210 De  Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation  Beginning fun Plus:	Percentage of the process of the pro	270,000.00 77,795.18 247.86	343,607.44 2,059.23 5,159.78 37,772.67 343,607.44 2,059.23 - - 270,000.00 77,795.18
To record PY investment e  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus:	Percentage of the process of the pro	270,000.00 77,795.18 247.86	343,607.44 2,059.23 5,159.78 37,772.67 343,607.44 2,059.23 - - 270,000.00 77,795.18
To record PY investment e  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus:	percentage.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration Internal Fund Percentage of the Florida Constitution.  Internal Fund Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Internal Fund 210, Debt Service:  Indicated being the first being the	270,000.00 77,795.18 247.86	343,607.44 2,059.23 5,159.78 37,772.67 343,607.44 2,059.23 - - 270,000.00 77,795.18

Sarasota County School District

	ulting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	Credit
	Description		
Account # 11XX	<u>Description</u> Cash	<u>-</u>	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ney bond issues for the 2017-2018 fiscal year.		-
	,		
	ebt Service Current Bond Refunding		
Account # 9299/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current b	ond refunding for 2017-2018 fiscal year.		
	-		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable	-	-
	interest for the 2017-2018 fiscal year		
	·		
Year-end en		<u>Debit</u>	Credit
Fund 360 C	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	188,290.18	
1220	Due from Other Agencies Dues and Fees (Administrative expense)	- 4 404 50	
9200/730 9200/710	Interest	1,491.53	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		167,591.62
3325	Interest on Undistributed CO&DS		22,190.09
To record Co	O&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 P	Y Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	earnings.		
Fund 100 G	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	27,247.04	
3323	CO&DS Withheld for Administration		27,247.04
	mounts withheld from MVLR for actual administration fees as		
•	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 Do	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	1,407,000.00	
9200/720	Interest	226,307.17	
9200/730 9200/761	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,169.75 866,735.73	
2210	Accrued Interest Payable	26,609.54	
1114	Cash with Fiscal/Service Agents	,000.01	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
	ebt service payments, MVLR withheld for debt service, investment		
•	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		
advance refu agent.	anding cash with histar agent to payments of refunded bonds escrow		
_			
<u>Reconciliati</u>	ion of activity in fund 210, Debt Service:		
	and balance as provided in prior school year		968,827.54
Plus:	D. widelik allel		4 004 00= =
	S withheld		1,621,630.34
	nterest (revenue on withheld MVLR)		9,718.41
Bond in	led bond proceeds		-
Bond ir Refund	m on refunded hands		-
Bond ir Refund	m on refunded bonds		
Bond ir Refund Premiu Less:	m on refunded bonds		1,407,000.00
Bond ir Refund Premiu Less: Principa			1,407,000.00 226,307.17
Bond ir Refund Premiu Less: Principi Interesi Dues a	al payments t expenditure and fees (fees on bond interest above)		226,307.17 1,169.75
Bond ir Refund Premiu Less: Principa Interesa Dues a Payme	al payments t expenditure and fees (fees on bond interest above) nts to refunded bonds escrow agent		226,307.17
Bond ir Refund Premiu Less: Principa Interesa Dues a Payme Dues a	al payments t expenditure and fees (fees on bond interest above) nts to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)		226,307.17 1,169.75
Bond ir Refund Premiu Less: Principa Interesa Dues a Payme Dues a	al payments t expenditure und fees (fees on bond interest above) nts to refunded bonds escrow agent und fees on refunded bonds (admin and underwriter fees) nt on refunded bonds	_	226,307.17 1,169.75

Seminole County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	- -	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3711	Premium on Sale of Bonds		-
	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current be	ond refunding for 2017-2018 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2017-18 fiscal year.		
	•		
	ebt Service, SBE/COBI Bonds  Description		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2017-2018 fiscal year		
Year-end en		Debit	Credit
	apital Projects, CO&DS	Debit	<u> </u>
Account # 11XX	<u>Description</u> Cash	1,052,336.59	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	2,083.00	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		1,023,429.97
3325	Interest on Undistributed CO&DS		30,989.62
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year		
3321	CO&DS Distributed	-	-
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 100 Ge	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	38,051.91	20.051.01
3323 To record an	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as		38,051.91
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
•	ebt Service, SBE/COBI Bonds		
Account #	Description		
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 2210	Payments to Refunding Bond Escrow Accrued Interest Payable	5,098,351.58 78,432.57	
44 I U	Cash with Fiscal/Service Agents	78,432.57	5,098,351.58
1114	CO&DS Withheld for SBE/COBI Bonds		1,475,312.12
1114 3322		-	8,841.52
3322 3326	SBA Sinking Fund Earnings		35,391.09
3322 3326 11XX	Cash		
3322 3326 11XX To record de	Cash bt service payments, MVLR withheld for debt service, investment		
3322 3326 11XX To record de earnings, rela	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
3322 3326 11XX To record de earnings, rela	Cash bt service payments, MVLR withheld for debt service, investment		
3322 3326 11XX To record de earnings, rela advance refu agent.	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow		
3322 3326 11XX To record de earnings, rela advance refu agent.	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:		
3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow		5,209,176.01
3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:  In deal balance as provided in prior school year		
3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:		1,475,312.12
3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld		1,475,312.12
3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Ind balance as provided in prior school year  S withheld terest (revenue on withheld MVLR)		1,475,312.12
3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less:	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Individual balance as provided in prior school year  S withheld terest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds		1,475,312.12 8,841.52 - -
3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  India balance as provided in prior school year  S withheld  Iterest (revenue on withheld MVLR)  ed bond proceeds  In on refunded bonds  al payments		1,475,312.12 8,841.52 - - 1,158,000.00
3322 3326 11XX To record de earnings, rel; advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund, Premiur Less: Principa Interest	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Individual balance as provided in prior school year  S withheld terest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds		1,475,312.12 8,841.52 - - 1,158,000.00 282,047.96
3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues an Paymer	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Indibation balance as provided in prior school year  S withheld terest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds  al payments expenditure Indifes (fees on bond interest above) Ints to refunded bonds secrow agent		1,475,312.12 8,841.52 - - 1,158,000.00 282,047.96 1,064.20
3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  India balance as provided in prior school year  is withheld terest (revenue on withheld MVLR) ed bond proceeds in on refunded bonds  al payments expenditure ind fees (fees on bond interest above) ints to refunded bonds escrow agent india fees on refunded bonds (admin and underwriter fees)		1,475,312.12 8,841.52 - - 1,158,000.00 282,047.96 1,064.20
3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  India balance as provided in prior school year  is withheld terest (revenue on withheld MVLR) ed bond proceeds in on refunded bonds  al payments expenditure ind fees (fees on bond interest above) ints to refunded bonds escrow agent ind fees on refunded bonds (admin and underwriter fees) int on refunded bonds	_	1,475,312.12 8,841.52 - - 1,158,000.00

Sumter County School District

_	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
9200/730	Casn Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3711 3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	- -	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current b	ond refunding for 2017-2018 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advess-	hand refunding for the 2017 19 fiscal year		
	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2017-2018 fiscal year		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	277,498.27	
1220	Due from Other Agencies	-	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	249.11	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		274,041.22
3325	Interest on Undistributed CO&DS		3,706.16
To record Co	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325 To record P\	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and		-
investment e			
	·		
Fund 100 G	·		
Fund 100 Go Account #	eneral Fund	4,550.76	
Fund 100 Ge Account # 7200/310 3323	eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	4,550.76	4,550.76
Fund 100 Go Account # 7200/310 3323 To record an	eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as	4,550.76	4,550.76
Fund 100 Go Account # 7200/310 3323 To record an provided in A	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	4,550.76	4,550.76
Fund 100 Go Account # 7200/310 3323 To record an provided in A Fund 210 Do	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	4,550.76	4,550.76
Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional MVLR for actual administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds Description		4,550.76
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	4,550.76 24,000.00 1,410.00	4,550.76
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	24,000.00 1,410.00 17.88	4,550.76
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	24,000.00 1,410.00	4,550.76
provided in A	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	24,000.00 1,410.00 17.88	4,550.76
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	24,000.00 1,410.00 17.88	4,550.76 - 24,792.02
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	24,000.00 1,410.00 17.88	- 24,792.02 148.58
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	24,000.00 1,410.00 17.88	- 24,792.02
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	24,000.00 1,410.00 17.88	- 24,792.02 148.58
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	24,000.00 1,410.00 17.88	- 24,792.02 148.58
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refu	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	24,000.00 1,410.00 17.88	- 24,792.02 148.58
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	24,000.00 1,410.00 17.88	- 24,792.02 148.58
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent. Reconciliati	Peneral Fund  Description Professional and Technical Services	24,000.00 1,410.00 17.88	- 24,792.02 148.58 487.28
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent. Reconciliati	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	24,000.00 1,410.00 17.88	- 24,792.02 148.58
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual Service Swithheld	24,000.00 1,410.00 17.88	732.53 24,792.02
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond ir	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indibalance as provided in prior school year Swithheld Sterest (revenue on withheld MVLR)	24,000.00 1,410.00 17.88	- 24,792.02 148.58 487.28
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fur Plus: CO&DS Bond ir Refund	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest	24,000.00 1,410.00 17.88	732.53 24,792.02
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fur Plus: CO&DS Bond ir Refund	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indibalance as provided in prior school year Swithheld Sterest (revenue on withheld MVLR)	24,000.00 1,410.00 17.88	732.53 24,792.02
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld Iderest (revenue on withheld MVLR) and payments	24,000.00 1,410.00 17.88	732.53 24,792.02 148.58 487.28 732.53 24,792.02 148.58
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld Interest Swithheld Intere	24,000.00 1,410.00 17.88	732.53 24,792.02 148.58 487.28 732.53 24,792.02 148.58 - - 24,000.00 1,410.00
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  Swithheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure and fees (fees on bond interest above)	24,000.00 1,410.00 17.88	732.53 24,792.02 148.58 487.28 732.53 24,792.02 148.58
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadrance refundrance re	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  Swithheld sterest (revenue on withheld MVLR) ed bond proceeds an on refunded bonds al payments expenditure and fees (fees on bond interest above) and service general and refers to refunded bonds escrow agent	24,000.00 1,410.00 17.88	732.53 24,792.02 148.58 487.28 732.53 24,792.02 148.58 - - 24,000.00 1,410.00
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9200/761 2210 1111 13322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fur Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest Dues a Paymei Dues a	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  Swithheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure and fees (fees on bond interest above)	24,000.00 1,410.00 17.88	732.53 24,792.02 148.58 487.28 732.53 24,792.02 148.58 - - 24,000.00 1,410.00

**Suwannee County School District** 

lting from bond issuance and refunding:  pital Projects, COBI Bonds	<u>Debit</u>	<u>Credit</u>
<del>-</del>		
Cash	-	
Dues and Fees (Issuance costs - underwriter's discount)	-	
Dues and Fees (Issuance costs - bond finance/admin charges)	-	
Discounts on Sale of Bonds	-	
		-
•		
	_	
	_	
Dues and Fees (Issuance costs - bond finance/admin charges)	-	
Discounts on Refunding Bonds	-	
Sale of Refunding Bonds		-
<del>_</del>		-
Accided interest Payable (Sinking Fund Accidais)		-
and refunding for 2017-2018 fiscal year.		
,		
	_	
<del>_</del>	_	
Dues and Fees (Issuance costs - bond finance/admin charges)	-	
Discounts on Refunding Bonds	-	
Sale of Refunding Bonds		-
Premium on Sale of Refunding Bonds		-
Accrued Interest Payable (Sinking Fund Accruals)		-
oond refunding for the 2017-18 fiscal year		
<del></del>		
	_	
	-	<u>-</u>
•		
	D-1-14	0
	Debit	Credit
	C4 004 4F	
	64,901.15	
<u> </u>	173 93	
	173.93	
Deferred Revenues - Unavailable		-
CO&DS Distributed		62,487.43
Interest on Undistributed CO&DS		2,587.65
0&DS disbursements, investment earnings, and treasury fees.		
Deferred Revenues - Unavailable - Prior Year	<u>-</u>	
CO&DS Distributed		-
Interest on Undistributed CO&DS		-
Deferred Revenues - Unavailable, CO&DS disbursements, and		
arnings.		
neral Fund		
<u>Description</u>		
Professional and Technical Services	3,177.36	
Professional and Technical Services CO&DS Withheld for Administration	3,177.36	3,177.36
Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as	3,177.36	3,177.36
Professional and Technical Services  CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	3,177.36	3,177.36
Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	3,177.36	3,177.36
Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds Description		3,177.36
Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal	141,000.00	3,177.36
Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest	141,000.00 8,690.00	3,177.36
Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	141,000.00	3,177.36
Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest	141,000.00 8,690.00	3,177.36
Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	141,000.00 8,690.00	3,177.36
Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	141,000.00 8,690.00	- 146,159.21
Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	141,000.00 8,690.00	- 146,159.21 875.93
Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	141,000.00 8,690.00	- 146,159.21
Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Set Service, SBE/COBI Bonds**  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	141,000.00 8,690.00	- 146,159.21 875.93
Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Set Service, SBE/COBI Bonds**    Description	141,000.00 8,690.00	- 146,159.21 875.93
Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Set Service, SBE/COBI Bonds**  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	141,000.00 8,690.00	- 146,159.21 875.93
Professional and Technical Services CO&DS Withheld for Administration founts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	141,000.00 8,690.00	- 146,159.21 875.93
Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:	141,000.00 8,690.00	- 146,159.21 875.93 2,760.29
Professional and Technical Services CO&DS Withheld for Administration founts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	141,000.00 8,690.00	- 146,159.21 875.93
Professional and Technical Services CO&DS Withheld for Administration founts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Sen of activity in fund 210, Debt Service:  In displaying the service of th	141,000.00 8,690.00	- 146,159.21 875.93 2,760.29 4,407.12
Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Bot Service, SBE/COBI Bonds**    Description	141,000.00 8,690.00	146,159.21 875.93 2,760.29 4,407.12
Professional and Technical Services	141,000.00 8,690.00	- 146,159.21 875.93 2,760.29 4,407.12
Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Bot Service, SBE/COBI Bonds**    Description	141,000.00 8,690.00	146,159.21 875.93 2,760.29 4,407.12
Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Bot Service, SBE/COBI Bonds**    Description	141,000.00 8,690.00	146,159.21 875.93 2,760.29 4,407.12
Professional and Technical Services	141,000.00 8,690.00	4,407.12 146,159.21 875.93 2,760.29 4,407.12 146,159.21 875.93
Professional and Technical Services	141,000.00 8,690.00	4,407.12 146,159.21 875.93 2,760.29 4,407.12 146,159.21 875.93
Professional and Technical Services	141,000.00 8,690.00	4,407.12 146,159.21 875.93 2,760.29 4,407.12 146,159.21 875.93
Professional and Technical Services	141,000.00 8,690.00	4,407.12 146,159.21 875.93 2,760.29 4,407.12 146,159.21 875.93
Professional and Technical Services	141,000.00 8,690.00	4,407.12 146,159.21 875.93 2,760.29 4,407.12 146,159.21 875.93
	Description Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds ey bond issues for the 2017-2018 fiscal year.  Interest Service Current Bond Refunding Description Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)  Pescription Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)  Description Cash Accrued Interest Payable (Sinking Fund Accruals)  Description Cash Accrued Interest Payable Interest for the 2017-2018 fiscal year  Petrics:  Description Cash Descri	Description Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds By bond issues for the 2017-2018 fiscal year.  Stat Service Current Bond Refunding Description Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)  Sond refunding for 2017-2018 fiscal year.  State Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)  Sond refunding for the 2017-18 fiscal year.  Solution on Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)  Debond refunding for the 2017-18 fiscal year.  Solution of Funding Bonds Accrued Interest Payable (Sinking Fund Accruals)  Debond refunding for the 2017-18 fiscal year.  Solution of Funding Bonds Accrued Interest Payable (Sinking Fund Accruals)  Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable COADS Distributed Interest on Undistributed COADS Description CoADS Distributed Interest on Undistributed COADS Deferred Revenues - Unavailable, CO&DS disbursements, and armings.  Deferred Revenues - Unavailable, CO&DS disbursements, and armings.

**Taylor County School District** 

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	, , ,		
No current be	ond refunding for 2017-2018 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	, , ,		
	bond refunding for the 2017-18 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	-
	nterest for the 2017-2018 fiscal year		
Year-end en	trios:	Debit	Credit
	upital Projects, CO&DS	Debit	Orean
Account #	Description		
11XX	Cash	103,987.77	
1220	Due from Other Agencies	· -	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	85.69	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		102,798.54
3325	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.		1,274.92
10 100010 00	abo disbursements, investment curnings, and treasury less.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310 3323	Professional and Technical Services	1,565.46	1 565 46
3323		1,565.46	1,565.46
3323 To record am	Professional and Technical Services CO&DS Withheld for Administration	1,565.46	1,565.46
3323 To record an provided in A	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,565.46	1,565.46
3323 To record am provided in A Fund 210 De	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description	1,565.46	1,565.46
3323 To record am provided in A Fund 210 De Account # 9200/710	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal	1,565.46	1,565.46
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest	1,565.46 - -	1,565.46
3323 To record an provided in A	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal	1,565.46 - - - -	1,565.46
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,565.46 - - - - -	1,565.46
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,565.46 - - - - -	1,565.46
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,565.46 - - - -	1,565.46 - - -
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,565.46 - - - - -	1,565.46 - - - -
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	1,565.46 - - - - -	1,565.46 - - - -
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, relations in Application   To record de earnings, relation   To record de earnings, relations in Application   To record de earnings, relations in Application   To record de earnings, relation   To record de earnings   To r	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Let Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	1,565.46 - - - - -	1,565.46 - - -
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, relations in Application   To record de earnings, relation   To record de earnings, relations in Application   To record de earnings, relations in Application   To record de earnings, relation   To record de earnings   To r	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment		1,565.46
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	1,565.46 	1,565.46 - - -
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow  Ton of activity in fund 210, Debt Service:		- - - -
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow		- - - -
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual cash withheld		
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Let service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Let of activity in fund 210, Debt Service:  Let of activit		- - - - -
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus: CO&DS Bond in Refund	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds		- - - - - -
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus: CO&DS Bond in Refund	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Let service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Let of activity in fund 210, Debt Service:  Let of activit		
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadvanc	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Ext Service, SBE/COBI Bonds**    Description		1,565.46
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash by service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Set of activity in fund 210, Debt Service:  In displayments as provided in prior school year  Set withheld terest (revenue on withheld MVLR) and payments all payments expenditure		1,565.46
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  **Ext Service, SBE/COBI Bonds**    Description		
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au Paymer Dues au Paymer Dues au	Professional and Technical Services		
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au Paymer Dues au Paymer Dues au	Professional and Technical Services	1,565.46	

Union County School District

	Iting from bond issuance and refunding:	Dobit	Credit
		<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
NI			
No current be	ond refunding for 2017-2018 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
11XX 2210	Cash Accrued Interest Payable	-	
	nterest for the 2017-2018 fiscal year		-
140 accided i	itelest for the 2017-2010 listal year		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	29,236.37	
1220	Due from Other Agencies	23,230.37	
9200/730	Dues and Fees (Administrative expense)	66.67	
9200/710	Interest	00.07	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		28,311.12
3325	Interest on Undistributed CO&DS		991.92
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
	J., ,		
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		
	arnings.		
investment e			
	eneral Fund		
Fund 100 G			
Fund 100 Ge Account #	Description	1 217 07	
Fund 100 Ge Account # 7200/310	<u>Description</u> Professional and Technical Services	1,217.97	1 217 07
Fund 100 Ge Account # 7200/310 3323	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	1,217.97	1,217.97
Fund 100 Ge Account # 7200/310 3323 To record am	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as	1,217.97	1,217.97
Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,217.97	1,217.97
Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as	1,217.97	1,217.97
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,217.97	1,217.97
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	50,000.00	1,217.97
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest	50,000.00 2,920.00	1,217.97
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Lebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	50,000.00	1,217.97
Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	50,000.00 2,920.00	1,217.97
Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	50,000.00 2,920.00	1,217.97
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/761 2210 11114	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	50,000.00 2,920.00	_
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	50,000.00 2,920.00	51,668.91
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	50,000.00 2,920.00	- 51,668.91 309.65
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	50,000.00 2,920.00	51,668.91
Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	50,000.00 2,920.00	- 51,668.91 309.65
Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	50,000.00 2,920.00	- 51,668.91 309.65
Fund 100 Ge  Account # 7200/310 3323  To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX  To record de earnings, rela advance refu	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	50,000.00 2,920.00	- 51,668.91 309.65
Fund 100 Ge  Account # 7200/310 3323  To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX  To record de earnings, rela advance refu	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	50,000.00 2,920.00	- 51,668.91 309.65
Fund 100 Ge  Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Let Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	50,000.00 2,920.00	- 51,668.91 309.65
Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 33326 3326 11XX To record de earnings, rela advance refuagent. Reconciliati	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Let Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Let Service Service Service:	50,000.00 2,920.00	51,668.91 309.65 978.71
Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Let Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	50,000.00 2,920.00	- 51,668.91 309.65
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Let Service payments for found 210, Debt Service:  Let Service payments of prior school year	50,000.00 2,920.00	51,668.91 309.65 978.71
Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual cash withheld	50,000.00 2,920.00	51,668.91 309.65 978.71 1,481.00 51,668.91
Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash by service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow  Son of activity in fund 210, Debt Service: Indicated the service on withheld MVLR)	50,000.00 2,920.00	51,668.91 309.65 978.71
Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 33326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus: CO&DS Bond in Refundo	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Son of activity in fund 210, Debt Service: Individual cash withheld for withheld for service on withheld ferest (revenue on withheld MVLR) Set bond proceeds	50,000.00 2,920.00	51,668.91 309.65 978.71 1,481.00 51,668.91
Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 33326 311XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund-	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow  Son of activity in fund 210, Debt Service: Indicated the service on withheld MVLR)	50,000.00 2,920.00	51,668.91 309.65 978.71 1,481.00 51,668.91
Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A Fund 210 De  Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Stated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow  Set of activity in fund 210, Debt Service: Indicated fees and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow  Set withheld Interest (revenue on withheld MVLR) Set withheld Set on or refunded bonds  The company of the Florida Constitution fees as Interest (revenue on withheld MVLR) The company of the Florida Constitution fees as Interest (revenue on withheld MVLR) The company of the Florida Constitution fees as Interest (revenue on withheld MVLR) The company of the Florida Constitution fees as Interest (revenue on withheld MVLR) The company of the Florida Constitution fees as Interest (revenue on withheld MVLR) The company of the Florida Constitution fees as Interest (revenue on withheld MVLR) The company of the Florida Constitution fees as Interest (revenue on withheld MVLR) The company of the Florida Constitution fees as Interest (revenue on withheld MVLR) The company of the Florida Constitution fees as Interest (revenue on withheld MVLR) The company of the Florida Constitution fees as Interest (revenue on withheld MVLR) The company of the Florida Constitution fees as Interest (revenue on withheld MVLR) The company of the Florida Constitution fees as Interest (revenue on withheld MVLR) The company of the Florida Constitution fees as Interest (revenue on withheld MVLR) The company of the Florida Constitution fees as Interest (revenue on withheld MVLR) The company o	50,000.00 2,920.00	51,668.91 309.65 978.71 1,481.00 51,668.91 309.65
Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A Fund 210 De  Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus: CO&DS Bond in Refund Premiun Less: Principa	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Let service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Let of activity in fund 210, Debt Service:  Let ob a provided in prior school year  Let of the vertical service on withheld MVLR) Let ob ond proceeds Let on or refunded bonds  Let of the Florida Constitution.	50,000.00 2,920.00	1,481.00 51,668.91 309.65 978.71 1,481.00 51,668.91 309.65 -
Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus: CO&DS Bond in Refundu Premiun Less: Principa Interest	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Set service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Set of activity in fund 210, Debt Service:  Indicate the service on withheld MVLR) Set withheld terest (revenue on withheld MVLR) Set payments S	50,000.00 2,920.00	1,481.00 51,668.91 309.65 978.71 1,481.00 51,668.91 309.65
Fund 100 Ge  Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues au	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash by service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Bed bond proceeds In on refunded bonds  all payments expenditure Indicate Service on bond interest above)	50,000.00 2,920.00	1,481.00 51,668.91 309.65 978.71 1,481.00 51,668.91 309.65 -
Fund 100 Ge  Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues an Paymer	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash by service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Son of activity in fund 210, Debt Service: and balance as provided in prior school year  Si withheld terest (revenue on withheld MVLR) and bond proceeds and payments expenditure and fees (fees on bond interest above) and test (fees on bond interest above)	50,000.00 2,920.00	1,481.00 51,668.91 309.65 978.71 1,481.00 51,668.91 309.65
Fund 100 Ge  Account # 7200/310 3323  To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 33326 11XX  To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues ar Paymer Dues ar	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Let service payments, MVLR withheld for debt service, investment and efees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Let of activity in fund 210, Debt Service: And balance as provided in prior school year  Si withheld Leterest (revenue on withheld MVLR) Led bond proceeds All payments Let of fees on bond interest above) Let of fees on refunded bonds escrow agent and fees (fees on refunded bonds (admin and underwriter fees)	50,000.00 2,920.00	1,481.00 51,668.91 309.65 978.71 1,481.00 51,668.91 309.65
Fund 100 Ge  Account # 7200/310 3323  To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 33326 11XX  To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues ar Paymer Dues ar	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Stated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow  Son of activity in fund 210, Debt Service: Indicated fees as provided in prior school year  Si withheld Si service (fees on bond interest above) Si service (fees on bond interest above) Si service (fees on feel on the service on service on the service on service	50,000.00 2,920.00	1,481.00 51,668.91 309.65 978.71 1,481.00 51,668.91 309.65

Volusia County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	<del>-</del>	
3711	Sale of Bonds - SBE/COBI Bonds	<u>-</u>	-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account # 9299/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	ond refunding for 2017-2018 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds  Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable	-	-
No accrued i	nterest for the 2017-2018 fiscal year		
Year-end en	tries:	Debit	Credit
	apital Projects, CO&DS		<u></u>
Account #	Description		
11XX	Cash	612,539.59	
1220	Due from Other Agencies	-	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	1,908.19	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		586,058.94
3325	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.		28,388.84
10 100010 00	abb disbursements, investment carnings, and ireastry less.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		-
investment e			
Fund 100 Ge	eneral Fund		
Account #			
	<u>Description</u>		
7200/310	Professional and Technical Services	34,858.44	0.055
7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	34,858.44	34,858.44
7200/310 3323 To record an	Professional and Technical Services	34,858.44	34,858.44
7200/310 3323 To record am provided in A	Professional and Technical Services  CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	34,858.44	34,858.44
7200/310 3323 To record am provided in A Fund 210 De	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	34,858.44	34,858.44
7200/310 3323 To record am provided in A Fund 210 De Account #	Professional and Technical Services  CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	34,858.44 1,636,000.00	34,858.44
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  2bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest	1,636,000.00 107,920.00	34,858.44
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,636,000.00	34,858.44
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  2bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest	1,636,000.00 107,920.00 1,228.43	34,858.44
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,636,000.00 107,920.00 1,228.43	_
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,636,000.00 107,920.00 1,228.43	- 1,702,978.62
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,636,000.00 107,920.00 1,228.43	- 1,702,978.62 10,205.92
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,636,000.00 107,920.00 1,228.43	- 1,702,978.62
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	1,636,000.00 107,920.00 1,228.43	- 1,702,978.62 10,205.92
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  2bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	1,636,000.00 107,920.00 1,228.43	- 1,702,978.62 10,205.92
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	1,636,000.00 107,920.00 1,228.43	- 1,702,978.62 10,205.92
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	1,636,000.00 107,920.00 1,228.43	- 1,702,978.62 10,205.92
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	1,636,000.00 107,920.00 1,228.43	- 1,702,978.62 10,205.92
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Bot Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  India balance as provided in prior school year	1,636,000.00 107,920.00 1,228.43	1,702,978.62 10,205.92 31,963.89 54,657.72
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, relaadvance refuagent.  Reconciliati Beginning fur Plus: CO&DS	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:	1,636,000.00 107,920.00 1,228.43	- 1,702,978.62 10,205.92 31,963.89
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year Swithheld terest (revenue on withheld MVLR) ed bond proceeds	1,636,000.00 107,920.00 1,228.43	1,702,978.62 10,205.92 31,963.89 54,657.72 1,702,978.62
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual cash withheld Iterest (revenue on withheld MVLR)	1,636,000.00 107,920.00 1,228.43	1,702,978.62 10,205.92 31,963.89 54,657.72 1,702,978.62
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) and balance as provided in prior school year  So withheld terest (revenue on withheld MVLR) and on refunded bonds	1,636,000.00 107,920.00 1,228.43	54,657.72 1,702,978.62 10,205.92 31,963.89 54,657.72 1,702,978.62 10,205.92
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year Swithheld terest (revenue on withheld MVLR) ed bond proceeds	1,636,000.00 107,920.00 1,228.43	1,702,978.62 10,205.92 31,963.89 54,657.72 1,702,978.62
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, relaadvance refuadent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund- Premiur Less: Principa Interest Dues au	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year  S withheld Iterest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds  all payments expenditure India fees (fees on bond interest above)	1,636,000.00 107,920.00 1,228.43	54,657.72 1,702,978.62 10,205.92 31,963.89 54,657.72 1,702,978.62 10,205.92
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues an Paymer	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds al payments expenditure and fees (fees on bond interest above) and service payments escrow agent	1,636,000.00 107,920.00 1,228.43	54,657.72 1,702,978.62 10,205.92 31,963.89 54,657.72 1,702,978.62 10,205.92
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au Paymer Dues au Paymer Dues au	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year  S withheld Iterest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds  all payments expenditure India fees (fees on bond interest above)	1,636,000.00 107,920.00 1,228.43	54,657.72 1,702,978.62 10,205.92 31,963.89 54,657.72 1,702,978.62 10,205.92

Wakulla County School District

	ulting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Credit</u>
Account #	Description		
11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	=	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current h	ond refunding for 2017-2018 fiscal year.		
	,		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	=	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715 3792	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 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	interest for the 2017-2018 fiscal year		
Year-end en	Asiaa.	Debit	Cro dit
		<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	82,213.81	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	166.36	
9200/710 2632	Interest  Deformed Revenues - Uneveilable		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		70 005 10
3325	Interest on Undistributed CO&DS		79,905.10 2,475.07
	D&DS disbursements, investment earnings, and treasury fees.		2,473.07
TO TECOTO O	Oxbo disbursements, investment earnings, and treasury lees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e			
Fund 100 G	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	3,039.12	
3323	CO&DS Withheld for Administration		3,039.12
	nounts withheld from MVLR for actual administration fees as		
provided in A	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<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 3322	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds		110 662 70
3322	SBA Sinking Fund Earnings	<u>-</u>	119,663.78 717.14
11XX	Cash		2,245.40
	ebt service payments, MVLR withheld for debt service, investment		_,_ 10.40
	ated fees, reversal of accrued interest, and transfer of prior year		
•	unding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Pacanailia"	on of activity in fund 240. Daht Sarvices		
	on of activity in fund 210, Debt Service:		
Paginning fu	nd balance as provided in prior school year		3,817.34
	2 withhold		140 000 70
Plus:	S withheld hterest (revenue on withheld MVLR)		119,663.78 717.14
Plus: CO&DS	· ·		/ 1 / . 14 -
Plus: CO&DS Bond in	ad hand proceeds		-
Plus: CO&DS Bond ir Refund	ed bond proceeds m on refunded bonds		-
Plus: CO&DS Bond ir Refund	ed bond proceeds m on refunded bonds		
Plus: CO&DS Bond ir Refund Premiu Less:	m on refunded bonds		115,000.00
Plus: CO&DS Bond ir Refund Premiu Less: Principa	•		
Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest	m on refunded bonds al payments		7,540.00
Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest Dues a Paymel	m on refunded bonds al payments t expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent		115,000.00 7,540.00 86.32
Plus: CO&DS Bond ir Refund Premiu Less: Princips Interest Dues a Paymet Dues a	m on refunded bonds  al payments t expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees)		7,540.00
Plus: CO&DS Bond ir Refund Premiu Less: Princips Interest Dues a Paymet Dues a	m on refunded bonds al payments t expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds	_	7,540.00

Walton County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2017-2018 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9299/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No ourront be	and refunding for 2017 2019 figual year		
	ond refunding for 2017-2018 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	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.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	<u>-</u>
	nterest for the 2017-2018 fiscal year		
	<i>,</i>		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX 1220	Cash  Pug from Other Agencies	291,842.16	
9200/730	Due from Other Agencies  Dues and Fees (Administrative expense)	- 254.97	
9200/710	Interest	20	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		288,303.87
			0 =00 00
3325	Interest on Undistributed CO&DS		3,793.26
3325	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.		3,793.26
3325		-	3,793.26
3325 To record CC 2632 3321	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed	-	3,793.26
3325 To record CC 2632 3321 3325	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	3,793.26 - -
3325 To record CC 2632 3321 3325 To record PY	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  ' Deferred Revenues - Unavailable, CO&DS disbursements, and	-	3,793.26 - -
3325 To record CC 2632 3321 3325 To record PY investment e	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	3,793.26
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund		3,793.26
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account #	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year		3,793.26
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund	- 4,657.71	-
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- 4,657.71	-
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- 4,657.71	-
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- 4,657.71	-
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- 4,657.71	3,793.26 - - - 4,657.71
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- 4,657.71 17,000.00	-
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest		-
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Postription Redemption of Principal Interest SBA Sinking Fund Administration Fees	17,000.00 990.00 12.66	-
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 700/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	17,000.00 990.00	-
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 73023 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	17,000.00 990.00 12.66	-
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 700/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	17,000.00 990.00 12.66	-
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	17,000.00 990.00 12.66	- - 4,657.71
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	17,000.00 990.00 12.66	- 4,657.71 - 17,552.42
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings arnings. Toeferred Revenues - Unavailable - Prior Year CO&DS Withheld for SEE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SEE/COBI Bonds SBA Sinking Fund Earnings Cash Toeferred Revenues - Unavailable - Prior Year CO&DS Withheld for SEE/COBI Bonds SBA Sinking Fund Earnings Cash Toeferred Revenues - Unavailable - Prior Year CO&DS Withheld for SEE/COBI Bonds SBA Sinking Fund Earnings Toeferred Revenues - Unavailable - Prior Year CO&DS Withheld for SEE/COBI Bonds SBA Sinking Fund Earnings Toeferred Revenues - Unavailable - Prior Year CO&DS Withheld for SEE/COBI Bonds Toeferred Revenues - Unavailable - Prior Year CO&DS Withheld for SEE/COBI Bonds Toeferred Revenues - Unavailable - Prior Year CO&DS Withheld for SEE/COBI Bonds Toeferred Revenues - Unavailable, Co&DS Disbursements Toeferred Revenues - Unavailable, Co&DS Disbursements Toeferred Revenues - Unavailable, Co&DS Disbursements, and Co&DS Disb	17,000.00 990.00 12.66	- 4,657.71 4,657.71 - 17,552.42 105.19
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Revenues - Unavailable, CO&DS disbursements, and transfer of prior year.  Toeferred Revenues - Unavailable - Prior Year  Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Toeferred Revenues - Unavailable, Cost Service, investment article XII, Section 9, Subsection (d) of the Florida Constitution.  Toeferred Revenues - Unavailable - Prior Year  Description Professional and Technical Service CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Toeferred Revenues - Unavailable, CO&DS disbursements, and transfer of prior year	17,000.00 990.00 12.66	- 4,657.71 4,657.71 - 17,552.42 105.19
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings arnings. Toeferred Revenues - Unavailable - Prior Year CO&DS Withheld for SEE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SEE/COBI Bonds SBA Sinking Fund Earnings Cash Toeferred Revenues - Unavailable - Prior Year CO&DS Withheld for SEE/COBI Bonds SBA Sinking Fund Earnings Cash Toeferred Revenues - Unavailable - Prior Year CO&DS Withheld for SEE/COBI Bonds SBA Sinking Fund Earnings Toeferred Revenues - Unavailable - Prior Year CO&DS Withheld for SEE/COBI Bonds SBA Sinking Fund Earnings Toeferred Revenues - Unavailable - Prior Year CO&DS Withheld for SEE/COBI Bonds Toeferred Revenues - Unavailable - Prior Year CO&DS Withheld for SEE/COBI Bonds Toeferred Revenues - Unavailable - Prior Year CO&DS Withheld for SEE/COBI Bonds Toeferred Revenues - Unavailable, Co&DS Disbursements Toeferred Revenues - Unavailable, Co&DS Disbursements Toeferred Revenues - Unavailable, Co&DS Disbursements, and Co&DS Disb	17,000.00 990.00 12.66	- 4,657.71 4,657.71 - 17,552.42 105.19
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Revenues - Unavailable, CO&DS disbursements, and transfer of prior year.  Toeferred Revenues - Unavailable - Prior Year  Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Toeferred Revenues - Unavailable, Cost Service, investment article XII, Section 9, Subsection (d) of the Florida Constitution.  Toeferred Revenues - Unavailable - Prior Year  Description Professional and Technical Service CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Toeferred Revenues - Unavailable, CO&DS disbursements, and transfer of prior year	17,000.00 990.00 12.66	- 4,657.71 4,657.71 - 17,552.42 105.19
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu adgent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Revenues - Unavailable, CO&DS disbursements, and transfer of prior year.  Toeferred Revenues - Unavailable - Prior Year  Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Toeferred Revenues - Unavailable, Cost Service, investment article XII, Section 9, Subsection (d) of the Florida Constitution.  Toeferred Revenues - Unavailable - Prior Year  Description Professional and Technical Service CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Toeferred Revenues - Unavailable, CO&DS disbursements, and transfer of prior year	17,000.00 990.00 12.66	- 4,657.71 4,657.71 - 17,552.42 105.19
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fun	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	17,000.00 990.00 12.66	- 4,657.71 4,657.71 - 17,552.42 105.19
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fun Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Revenues - Unavailable, CO&DS Withheld for Service and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Toeferred Revenues - Unavailable - Prior Year Toeferred Revenues - Unavailable, Co&DS Toeferred Revenues - Unavailable	17,000.00 990.00 12.66	- 17,552.42 105.19 345.05
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatio Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Revenues - Unavailable, CO&DS disbursements, and Toeferred Revenues, and Toeferred Revenues, and Toeferred Revenues, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow toefer of activity in fund 210, Debt Service: Toeferred Revenues - Unavailable - Prior Year of Service - Unavailable, Co&DS disbursements, and transfer of prior year of Service - Unavailable - Prior	17,000.00 990.00 12.66	4,657.71 17,552.42 105.19 345.05 514.35 17,552.42
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Revenues - Unavailable, CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Toefer Service, SBE/COBI Bonds Toefer Service, SBE/COBI Bonds Toefer Service Agents Toefer Service Agents Toefer Service Agents Toefer Service Payments of Service Agents Toefer Service Payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Toefer Toefer Toefer Service Agents Toefer Toe	17,000.00 990.00 12.66	- 17,552.42 105.19 345.05
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refundo	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Revenues - Unavailable, CO&DS disbursements, and Toeferred Revenues, and Toeferred Revenues, and Toeferred Revenues, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow toefer of activity in fund 210, Debt Service: Toeferred Revenues - Unavailable - Prior Year of Service - Unavailable, Co&DS disbursements, and transfer of prior year of Service - Unavailable - Prior	17,000.00 990.00 12.66	17,552.42 105.19 345.05 514.35 17,552.42 105.19
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refundo	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toefersional and Technical Services CO&DS Withheld for Administration Tournts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Toefersional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Tot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Toeff activity in fund 210, Debt Service: Toeff activity fund activity fund activity fund activity fund activity fund activity fund activity f	17,000.00 990.00 12.66	17,552.42 105.19 345.05 514.35 17,552.42 105.19
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fun Plus: CO&DS Bond in Refundid Premiur Less: Principa	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and payments and payments and payments	17,000.00 990.00 12.66	- - 17,552.42 105.19 345.05 17,552.42 105.19 - - 17,000.00
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fun Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description On Service, SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description On Service, Investment Description On Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description On Service payments, MVLR withheld for debt service, investment Description Description On Service Payments of refunded bonds escrow Description Description Description On Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description	17,000.00 990.00 12.66	4,657.71 17,552.42 105.19 345.05 17,552.42 105.19 - 17,000.00 990.00
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliativ Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest Dues an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as a ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for S	17,000.00 990.00 12.66	- - 17,552.42 105.19 345.05 17,552.42 105.19 - - 17,000.00
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliativ Beginning fur Plus:	Deferred Revenues - Unavailable - Prior Year	17,000.00 990.00 12.66	4,657.71 17,552.42 105.19 345.05 17,552.42 105.19 - 17,000.00 990.00
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest Dues au Paymer Dues au	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as a ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for S	17,000.00 990.00 12.66	4,657.71 17,552.42 105.19 345.05 17,552.42 105.19 - 17,000.00 990.00

**Washington County School District** 

<u>ı unu ə 10 Cö</u>	Iting from bond issuance and refunding:  apital Projects, COBI Bonds	<u>Debit</u>	Credit
Account #			
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2017-2018 fiscal year.		-
	·		
	ebt Service Current Bond Refunding		
Account # 9299/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current be	ond refunding for 2017-2018 fiscal year.		
	,		
	ebt Service Advance Bond Refunding		
Account # 1114	Description Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2017-18 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable	-	_
	nterest for the 2017-2018 fiscal year		
	·		
Year-end en		<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	100,425.37	
1220	Due from Other Agencies	400.00	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	108.33	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		98,922.04
3325	Interest on Undistributed CO&DS		1,611.66
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
To record PY	Defended Revenues - Unavailable, COXDS disbursements, and		
To record PY investment e			
	arnings.		
investment e Fund 100 Ge Account #	arnings. eneral Fund Description		
investment e Fund 100 Ge Account # 7200/310	arnings.  eneral Fund  Description  Professional and Technical Services	1,978.95	
investment e Fund 100 Ge Account # 7200/310 3323	eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	1,978.95	1,978.95
investment e Fund 100 Ge Account # 7200/310 3323 To record arr	arnings.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as	1,978.95	1,978.95
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	1,978.95	1,978.95
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,978.95	1,978.95
investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.		1,978.95
investment e Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	30,000.00	1,978.95
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	30,000.00 1,780.00	1,978.95
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	emeral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.  Lebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	30,000.00	1,978.95
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	30,000.00 1,780.00	1,978.95
investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	30,000.00 1,780.00	1,978.95
investment e Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	30,000.00 1,780.00	31,029.01
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	30,000.00 1,780.00	- 31,029.01 185.96
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	30,000.00 1,780.00	31,029.01
investment e  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de	emeral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	30,000.00 1,780.00	- 31,029.01 185.96
investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, related	emeral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	30,000.00 1,780.00	- 31,029.01 185.96
investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, related	emeral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	30,000.00 1,780.00	- 31,029.01 185.96
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	30,000.00 1,780.00	- 31,029.01 185.96
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash With Fiscal Agent of Principal Description Compared Technique Compared Tec	30,000.00 1,780.00	31,029.01 185.96 587.41
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	30,000.00 1,780.00	- 31,029.01 185.96
investment e  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/761 92110 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated the service of the service o	30,000.00 1,780.00	31,029.01 185.96 587.41 902.95
investment e  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS	peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual Service Swithheld	30,000.00 1,780.00	902.95 31,029.01
investment e  Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A  Fund 210 De  Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati  Beginning fur Plus: CO&DS Bond in	pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual cash withheld in the provided in prior school year  Swithheld Iterest (revenue on withheld MVLR)	30,000.00 1,780.00	31,029.01 185.96 587.41 902.95
investment e  Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A  Fund 210 De  Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginniliati Plus: CO&DS Bond in Refundo	peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual Service Swithheld	30,000.00 1,780.00	902.95 31,029.01
investment e  Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A  Fund 210 De  Account # 9200/710 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginniliati Plus: CO&DS Bond in Refundo	pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual cash withheld Iterest (revenue on withheld MVLR) Individual cash of the control o	30,000.00 1,780.00	31,029.01 185.96 587.41 902.95 31,029.01 185.96
investment e  Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/761 9210 1114 3322 3326 11XX To record de earnings, reliadvance refuadvance r	peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description SBA Sinking Fund Earnings Cash  Description On activity in fund 210, Debt Service: Indian balance as provided in prior school year  Se withheld Iterest (revenue on withheld MVLR) Earling Sal payments  Description On or fefunded bonds  Description On or fefunded bonds  Description On or ferunded bonds	30,000.00 1,780.00	902.95 31,029.01 185.96 587.41 902.95 31,029.01 185.96
investment e  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/761 9211 1114 3322 3326 11XX To record de earnings, rel; advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest	peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest SBA Sinking Fund Earnings Cosh SBA Sinking Fund Earnings Cash  Description SBA Sinking Fund Earning SBA Sink	30,000.00 1,780.00	902.95 31,029.01 185.96 587.41 902.95 31,029.01 185.96
investment e  Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A  Fund 210 De  Account # 9200/710 9200/730 9200/730 9200/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati  Beginning fun Plus:	pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash by service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Indicated the service on withheld MVLR) Indicated the service on withheld MVLR) Indicated the service on bond interest above)	30,000.00 1,780.00	902.95 31,029.01 185.96 587.41 902.95 31,029.01 185.96
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