

School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019

Alachua County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,000,371.22	
1220	Due from Other Agencies	18,678.73	
9200/730	Dues and Fees (Administrative expense)	1,019.63	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,000,371.22
3325	Interest on Undistributed CO&DS		19,698.36
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	15,942.78	
3323	CO&DS Withheld for Administration		15,942.78
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	46,000.00	
9200/720	Interest	2,620.00	
9200/730	SBA Sinking Fund Administration Fees	21.13	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		46,538.00
3326	SBA Sinking Fund Earnings	-	100.28
11XX	Cash		2,002.85
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			2,269.49
Plus:			
CO&DS withheld			46,538.00
Bond interest (revenue on withheld MVLRL)			100.28
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			46,000.00
Interest expenditure			2,620.00
Dues and fees (fees on bond interest above)			21.13
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>266.64</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Baker County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	164,855.51	
1220	Due from Other Agencies	2,941.32	
9200/730	Dues and Fees (Administrative expense)	160.56	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		164,855.51
3325	Interest on Undistributed CO&DS		3,101.88
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,510.49	
3323	CO&DS Withheld for Administration		2,510.49
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Bay County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	874,918.34	
1220	Due from Other Agencies	17,250.76	
9200/730	Dues and Fees (Administrative expense)	941.68	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		874,918.34
3325	Interest on Undistributed CO&DS		18,192.44
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	14,723.97	
3323	CO&DS Withheld for Administration		14,723.97
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	92,000.00	
9200/720	Interest	6,220.00	
9200/730	SBA Sinking Fund Administration Fees	41.75	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		91,955.69
3326	SBA Sinking Fund Earnings	-	198.14
11XX	Cash		6,107.92
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			7,128.63
Plus:			
CO&DS withheld			91,955.69
Bond interest (revenue on withheld MVLR)			198.14
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			92,000.00
Interest expenditure			6,220.00
Dues and fees (fees on bond interest above)			41.75
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>1,020.71</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Bradford County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	109,151.79	
1220	Due from Other Agencies	1,947.46	
9200/730	Dues and Fees (Administrative expense)	106.31	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		109,151.79
3325	Interest on Undistributed CO&DS		2,053.77
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,662.21	
3323	CO&DS Withheld for Administration		1,662.21
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Brevard County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	2,223,445.55	
1220	Due from Other Agencies	47,428.51	
9200/730	Dues and Fees (Administrative expense)	2,589.01	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		2,223,445.55
3325	Interest on Undistributed CO&DS		50,017.52
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	40,481.46	
3323	CO&DS Withheld for Administration		40,481.46
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	366,000.00	
9200/720	Interest	81,890.00	
9200/730	SBA Sinking Fund Administration Fees	197.43	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		434,836.99
3326	SBA Sinking Fund Earnings	-	936.94
11XX	Cash		12,313.50
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			45,229.90
Plus:			
CO&DS withheld			434,836.99
Bond interest (revenue on withheld MVLRL)			936.94
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			366,000.00
Interest expenditure			81,890.00
Dues and fees (fees on bond interest above)			197.43
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>32,916.40</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Broward County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	778,203.21	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,931.52	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	5,075.70	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		678,000.00
3792	Premium on Sale of Refunding Bonds		107,210.43
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	8,589,640.51	
1220	Due from Other Agencies	198,397.52	
9200/730	Dues and Fees (Administrative expense)	10,830.04	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		8,589,640.51
3325	Interest on Undistributed CO&DS		209,227.56
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	169,337.40	
3323	CO&DS Withheld for Administration		169,337.40
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	2,068,000.00	
9200/720	Interest	524,925.00	
9200/730	SBA Sinking Fund Administration Fees	848.80	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		2,530,182.09
3326	SBA Sinking Fund Earnings	-	5,451.78
11XX	Cash		58,139.93
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			278,950.18
Plus:			
CO&DS withheld		2,530,182.09	
Bond interest (revenue on withheld MVLR)		5,451.78	
Refunded bond proceeds		678,000.00	
Premium on refunded bonds		107,210.43	
Less:			
Principal payments		2,068,000.00	
Interest expenditure		524,925.00	
Dues and fees (fees on bond interest above)		848.80	
Payments to refunded bonds escrow agent		778,203.21	
Dues and fees on refunded bonds (admin and underwriter fees)		7,007.22	
Discount on refunded bonds		-	
Ending fund balance			<u><u>220,810.25</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Calhoun County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	64,484.01	
1220	Due from Other Agencies	1,150.51	
9200/730	Dues and Fees (Administrative expense)	62.80	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		64,484.01
3325	Interest on Undistributed CO&DS		1,213.31
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	981.99	
3323	CO&DS Withheld for Administration		981.99
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Charlotte County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	602,337.53	
1220	Due from Other Agencies	12,070.28	
9200/730	Dues and Fees (Administrative expense)	658.89	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		602,337.53
3325	Interest on Undistributed CO&DS		12,729.17
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	10,302.30	
3323	CO&DS Withheld for Administration		10,302.30
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	74,000.00	
9200/720	Interest	4,820.00	
9200/730	SBA Sinking Fund Administration Fees	33.68	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		74,180.17
3326	SBA Sinking Fund Earnings	-	159.84
11XX	Cash		4,513.67
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			5,243.66
Plus:			
CO&DS withheld			74,180.17
Bond interest (revenue on withheld MVLR)			159.84
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			74,000.00
Interest expenditure			4,820.00
Dues and fees (fees on bond interest above)			33.68
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>729.99</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Clay County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,399,065.30	
1220	Due from Other Agencies	26,794.37	
9200/730	Dues and Fees (Administrative expense)	1,462.64	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,399,065.30
3325	Interest on Undistributed CO&DS		28,257.01
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	22,869.69	
3323	CO&DS Withheld for Administration		22,869.69
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	93,000.00	
9200/720	Interest	13,110.00	
9200/730	SBA Sinking Fund Administration Fees	46.63	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		102,711.01
3326	SBA Sinking Fund Earnings	-	221.31
11XX	Cash		3,224.31
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			7,689.67
Plus:			
CO&DS withheld			102,711.01
Bond interest (revenue on withheld MVLR)			221.31
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			93,000.00
Interest expenditure			13,110.00
Dues and fees (fees on bond interest above)			46.63
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>4,465.36</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Citrus County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	540,075.76	
1220	Due from Other Agencies	11,034.82	
9200/730	Dues and Fees (Administrative expense)	602.36	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		540,075.76
3325	Interest on Undistributed CO&DS		11,637.18
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	9,418.50	
3323	CO&DS Withheld for Administration		9,418.50
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	78,000.00	
9200/720	Interest	4,900.00	
9200/730	SBA Sinking Fund Administration Fees	35.60	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		78,405.74
3326	SBA Sinking Fund Earnings	-	168.94
11XX	Cash		4,360.92
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			5,040.58
Plus:			
CO&DS withheld			78,405.74
Bond interest (revenue on withheld MVLR)			168.94
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			78,000.00
Interest expenditure			4,900.00
Dues and fees (fees on bond interest above)			35.60
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>679.66</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Collier County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,893,875.79	
1220	Due from Other Agencies	34,412.46	
9200/730	Dues and Fees (Administrative expense)	1,878.49	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,893,875.79
3325	Interest on Undistributed CO&DS		36,290.95
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	29,371.92	
3323	CO&DS Withheld for Administration		29,371.92
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	35,000.00	
9200/720	Interest	2,470.00	
9200/730	SBA Sinking Fund Administration Fees	15.84	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		34,880.29
3326	SBA Sinking Fund Earnings	-	75.16
11XX	Cash		2,530.39
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			2,970.31
Plus:			
CO&DS withheld			34,880.29
Bond interest (revenue on withheld MVLR)			75.16
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			35,000.00
Interest expenditure			2,470.00
Dues and fees (fees on bond interest above)			15.84
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>439.92</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Columbia County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	337,509.51	
1220	Due from Other Agencies	6,057.00	
9200/730	Dues and Fees (Administrative expense)	330.64	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		337,509.51
3325	Interest on Undistributed CO&DS		6,387.64
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	5,169.81	
3323	CO&DS Withheld for Administration		5,169.81
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	2,000.00	
9200/720	Interest	140.00	
9200/730	SBA Sinking Fund Administration Fees	0.90	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,974.68
3326	SBA Sinking Fund Earnings	-	4.25
11XX	Cash		161.97
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			186.49
Plus:			
CO&DS withheld			1,974.68
Bond interest (revenue on withheld MVLR)			4.25
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			2,000.00
Interest expenditure			140.00
Dues and fees (fees on bond interest above)			0.90
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>24.52</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Dade County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	903,222.44	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,242.05	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	5,891.69	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		787,000.00
3792	Premium on Sale of Refunding Bonds		124,356.18
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	13,152,892.97	
1220	Due from Other Agencies	263,373.02	
9200/730	Dues and Fees (Administrative expense)	14,376.92	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		13,152,892.97
3325	Interest on Undistributed CO&DS		277,749.94
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	224,795.70	
3323	CO&DS Withheld for Administration		224,795.70
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,179,000.00	
9200/720	Interest	467,792.50	
9200/730	SBA Sinking Fund Administration Fees	621.43	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,608,691.33
3326	SBA Sinking Fund Earnings	-	3,466.23
11XX	Cash		35,256.37
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			244,472.75
Plus:			
CO&DS withheld			1,608,691.33
Bond interest (revenue on withheld MVLR)			3,466.23
Refunded bond proceeds			787,000.00
Premium on refunded bonds			124,356.18
Less:			
Principal payments			1,179,000.00
Interest expenditure			467,792.50
Dues and fees (fees on bond interest above)			621.43
Payments to refunded bonds escrow agent			903,222.44
Dues and fees on refunded bonds (admin and underwriter fees)			8,133.74
Discount on refunded bonds			-
Ending fund balance			<u>209,216.38</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Desoto County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	158,114.90	
1220	Due from Other Agencies	3,252.48	
9200/730	Dues and Fees (Administrative expense)	177.55	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		158,114.90
3325	Interest on Undistributed CO&DS		3,430.03
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,776.08	
3323	CO&DS Withheld for Administration		2,776.08
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	24,000.00	
9200/720	Interest	1,500.00	
9200/730	SBA Sinking Fund Administration Fees	10.98	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		24,181.02
3326	SBA Sinking Fund Earnings	-	52.10
11XX	Cash		1,277.86
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			1,483.27
Plus:			
CO&DS withheld			24,181.02
Bond interest (revenue on withheld MVLR)			52.10
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			24,000.00
Interest expenditure			1,500.00
Dues and fees (fees on bond interest above)			10.98
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>205.41</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Dixie County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	48,194.76	
1220	Due from Other Agencies	1,459.36	
9200/730	Dues and Fees (Administrative expense)	79.66	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		48,194.76
3325	Interest on Undistributed CO&DS		1,539.02
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,245.60	
3323	CO&DS Withheld for Administration		1,245.60
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	29,000.00	
9200/720	Interest	5,530.00	
9200/730	SBA Sinking Fund Administration Fees	15.26	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		33,599.64
3326	SBA Sinking Fund Earnings	-	72.40
11XX	Cash		873.22
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			3,115.21
Plus:			
CO&DS withheld			33,599.64
Bond interest (revenue on withheld MVLR)			72.40
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			29,000.00
Interest expenditure			5,530.00
Dues and fees (fees on bond interest above)			15.26
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>2,241.99</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Duval County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	4,210,102.52	
1220	Due from Other Agencies	77,146.78	
9200/730	Dues and Fees (Administrative expense)	4,211.25	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		4,210,102.52
3325	Interest on Undistributed CO&DS		81,358.03
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	65,846.76	
3323	CO&DS Withheld for Administration		65,846.76
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	112,000.00	
9200/720	Interest	5,960.00	
9200/730	SBA Sinking Fund Administration Fees	51.69	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		113,834.72
3326	SBA Sinking Fund Earnings	-	245.28
11XX	Cash		3,931.69
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			4,372.54
Plus:			
CO&DS withheld			113,834.72
Bond interest (revenue on withheld MVLR)			245.28
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			112,000.00
Interest expenditure			5,960.00
Dues and fees (fees on bond interest above)			51.69
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>440.85</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Escambia County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,384,598.29	
1220	Due from Other Agencies	28,373.06	
9200/730	Dues and Fees (Administrative expense)	1,548.82	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,384,598.29
3325	Interest on Undistributed CO&DS		29,921.88
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	24,217.14	
3323	CO&DS Withheld for Administration		24,217.14
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	144,000.00	
9200/720	Interest	66,405.00	
9200/730	SBA Sinking Fund Administration Fees	93.38	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		205,660.57
3326	SBA Sinking Fund Earnings	-	443.14
11XX	Cash		4,394.67
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			34,543.42
Plus:			
CO&DS withheld			205,660.57
Bond interest (revenue on withheld MVLR)			443.14
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			144,000.00
Interest expenditure			66,405.00
Dues and fees (fees on bond interest above)			93.38
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>30,148.75</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Flagler County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	395,209.43	
1220	Due from Other Agencies	8,773.90	
9200/730	Dues and Fees (Administrative expense)	478.95	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		395,209.43
3325	Interest on Undistributed CO&DS		9,252.85
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	7,488.75	
3323	CO&DS Withheld for Administration		7,488.75
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	85,000.00	
9200/720	Interest	15,470.00	
9200/730	SBA Sinking Fund Administration Fees	43.84	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		96,551.82
3326	SBA Sinking Fund Earnings	-	208.04
11XX	Cash		3,753.98
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			9,585.22
Plus:			
CO&DS withheld			96,551.82
Bond interest (revenue on withheld MVLR)			208.04
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			85,000.00
Interest expenditure			15,470.00
Dues and fees (fees on bond interest above)			43.84
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>5,831.24</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Franklin County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	44,756.43	
1220	Due from Other Agencies	798.53	
9200/730	Dues and Fees (Administrative expense)	43.59	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		44,756.43
3325	Interest on Undistributed CO&DS		842.12
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	681.57	
3323	CO&DS Withheld for Administration		681.57
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Gadsden County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	243,654.20	
1220	Due from Other Agencies	5,121.46	
9200/730	Dues and Fees (Administrative expense)	279.57	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		243,654.20
3325	Interest on Undistributed CO&DS		5,401.03
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,371.30	
3323	CO&DS Withheld for Administration		4,371.30
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	43,000.00	
9200/720	Interest	2,630.00	
9200/730	SBA Sinking Fund Administration Fees	19.70	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		43,394.50
3326	SBA Sinking Fund Earnings	-	93.50
11XX	Cash		2,161.70
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			2,501.13
Plus:			
CO&DS withheld			43,394.50
Bond interest (revenue on withheld MVLR)			93.50
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			43,000.00
Interest expenditure			2,630.00
Dues and fees (fees on bond interest above)			19.70
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>339.43</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Gilchrist County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	101,304.77	
1220	Due from Other Agencies	1,842.68	
9200/730	Dues and Fees (Administrative expense)	100.59	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		101,304.77
3325	Interest on Undistributed CO&DS		1,943.27
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,572.78	
3323	CO&DS Withheld for Administration		1,572.78
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	2,000.00	
9200/720	Interest	140.00	
9200/730	SBA Sinking Fund Administration Fees	0.90	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,974.45
3326	SBA Sinking Fund Earnings	-	4.25
11XX	Cash		162.20
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			186.72
Plus:			
CO&DS withheld			1,974.45
Bond interest (revenue on withheld MVLR)			4.25
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			2,000.00
Interest expenditure			140.00
Dues and fees (fees on bond interest above)			0.90
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>24.52</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Glades County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	60,457.33	
1220	Due from Other Agencies	1,078.67	
9200/730	Dues and Fees (Administrative expense)	58.88	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		60,457.33
3325	Interest on Undistributed CO&DS		1,137.55
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	920.67	
3323	CO&DS Withheld for Administration		920.67
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Gulf County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	73,611.84	
1220	Due from Other Agencies	1,509.03	
9200/730	Dues and Fees (Administrative expense)	82.37	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		73,611.84
3325	Interest on Undistributed CO&DS		1,591.40
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,287.99	
3323	CO&DS Withheld for Administration		1,287.99
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	11,000.00	
9200/720	Interest	790.00	
9200/730	SBA Sinking Fund Administration Fees	4.98	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		10,966.17
3326	SBA Sinking Fund Earnings	-	23.63
11XX	Cash		805.18
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			950.31
Plus:			
CO&DS withheld			10,966.17
Bond interest (revenue on withheld MVLR)			23.63
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			11,000.00
Interest expenditure			790.00
Dues and fees (fees on bond interest above)			4.98
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>145.13</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Hamilton County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	69,396.14	
1220	Due from Other Agencies	1,326.89	
9200/730	Dues and Fees (Administrative expense)	72.43	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		69,396.14
3325	Interest on Undistributed CO&DS		1,399.32
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,132.53	
3323	CO&DS Withheld for Administration		1,132.53
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	5,000.00	
9200/720	Interest	370.00	
9200/730	SBA Sinking Fund Administration Fees	2.26	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		4,973.33
3326	SBA Sinking Fund Earnings	-	10.72
11XX	Cash		388.21
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			459.61
Plus:			
CO&DS withheld			4,973.33
Bond interest (revenue on withheld MVLR)			10.72
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			5,000.00
Interest expenditure			370.00
Dues and fees (fees on bond interest above)			2.26
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>71.40</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Hardee County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	113,649.24	
1220	Due from Other Agencies	3,369.39	
9200/730	Dues and Fees (Administrative expense)	183.93	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		113,649.24
3325	Interest on Undistributed CO&DS		3,553.32
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,875.86	
3323	CO&DS Withheld for Administration		2,875.86
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	67,000.00	
9200/720	Interest	9,990.00	
9200/730	SBA Sinking Fund Administration Fees	34.14	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		75,198.90
3326	SBA Sinking Fund Earnings	-	162.03
11XX	Cash		1,663.21
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			5,480.53
Plus:			
CO&DS withheld			75,198.90
Bond interest (revenue on withheld MVLR)			162.03
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			67,000.00
Interest expenditure			9,990.00
Dues and fees (fees on bond interest above)			34.14
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>3,817.32</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Hendry County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	269,239.33	
1220	Due from Other Agencies	4,928.14	
9200/730	Dues and Fees (Administrative expense)	269.02	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		269,239.33
3325	Interest on Undistributed CO&DS		5,197.16
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,206.30	
3323	CO&DS Withheld for Administration		4,206.30
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	7,000.00	
9200/720	Interest	490.00	
9200/730	SBA Sinking Fund Administration Fees	3.17	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		6,974.37
3326	SBA Sinking Fund Earnings	-	15.03
11XX	Cash		503.77
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			589.75
Plus:			
CO&DS withheld			6,974.37
Bond interest (revenue on withheld MVLR)			15.03
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			7,000.00
Interest expenditure			490.00
Dues and fees (fees on bond interest above)			3.17
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>85.98</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Hernando County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	581,359.96	
1220	Due from Other Agencies	15,708.03	
9200/730	Dues and Fees (Administrative expense)	857.46	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		581,359.96
3325	Interest on Undistributed CO&DS		16,565.49
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	13,407.21	
3323	CO&DS Withheld for Administration		13,407.21
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	233,000.00	
9200/720	Interest	75,240.00	
9200/730	SBA Sinking Fund Administration Fees	135.78	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		299,046.83
3326	SBA Sinking Fund Earnings	-	644.36
11XX	Cash		8,684.59
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			41,489.84
Plus:			
CO&DS withheld			299,046.83
Bond interest (revenue on withheld MVLR)			644.36
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments		233,000.00	
Interest expenditure		75,240.00	
Dues and fees (fees on bond interest above)		135.78	
Payments to refunded bonds escrow agent		-	
Dues and fees on refunded bonds (admin and underwriter fees)		-	
Discount on refunded bonds		-	
Ending fund balance			<u><u>32,805.25</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Highlands County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	417,609.08	
1220	Due from Other Agencies	7,868.52	
9200/730	Dues and Fees (Administrative expense)	429.52	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		417,609.08
3325	Interest on Undistributed CO&DS		8,298.04
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	6,715.98	
3323	CO&DS Withheld for Administration		6,715.98
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	23,000.00	
9200/720	Interest	1,230.00	
9200/730	SBA Sinking Fund Administration Fees	10.63	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		23,406.94
3326	SBA Sinking Fund Earnings	-	50.43
11XX	Cash		783.26
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			876.89
Plus:			
CO&DS withheld			23,406.94
Bond interest (revenue on withheld MVLR)			50.43
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			23,000.00
Interest expenditure			1,230.00
Dues and fees (fees on bond interest above)			10.63
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>93.63</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Hillsborough County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	449,891.68	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,116.75	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,934.62	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		392,000.00
3792	Premium on Sale of Refunding Bonds		61,943.05
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	5,575,623.82	
1220	Due from Other Agencies	143,229.31	
9200/730	Dues and Fees (Administrative expense)	7,818.54	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		5,575,623.82
3325	Interest on Undistributed CO&DS		151,047.85
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	122,249.91	
3323	CO&DS Withheld for Administration		122,249.91
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,975,000.00	
9200/720	Interest	558,222.50	
9200/730	SBA Sinking Fund Administration Fees	813.36	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		2,452,120.27
3326	SBA Sinking Fund Earnings	-	5,283.58
11XX	Cash		76,632.01
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			313,612.13
Plus:			
CO&DS withheld		2,452,120.27	
Bond interest (revenue on withheld MVLR)		5,283.58	
Refunded bond proceeds		392,000.00	
Premium on refunded bonds		61,943.05	
Less:			
Principal payments		1,975,000.00	
Interest expenditure		558,222.50	
Dues and fees (fees on bond interest above)		813.36	
Payments to refunded bonds escrow agent		449,891.68	
Dues and fees on refunded bonds (admin and underwriter fees)		4,051.37	
Discount on refunded bonds		-	
Ending fund balance			<u><u>236,980.12</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Holmes County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	27,729.22	
1220	Due from Other Agencies	1,999.34	
9200/730	Dues and Fees (Administrative expense)	109.14	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		27,729.22
3325	Interest on Undistributed CO&DS		2,108.48
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,706.49	
3323	CO&DS Withheld for Administration		1,706.49
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	75,000.00	
9200/720	Interest	11,250.00	
9200/730	SBA Sinking Fund Administration Fees	38.29	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		84,330.29
3326	SBA Sinking Fund Earnings	-	181.71
11XX	Cash		1,776.29
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			6,094.53
Plus:			
CO&DS withheld			84,330.29
Bond interest (revenue on withheld MVLR)			181.71
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			75,000.00
Interest expenditure			11,250.00
Dues and fees (fees on bond interest above)			38.29
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>4,318.24</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Indian River County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	123,212.10	
1220	Due from Other Agencies	11,839.36	
9200/730	Dues and Fees (Administrative expense)	646.28	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		123,212.10
3325	Interest on Undistributed CO&DS		12,485.64
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	10,105.20	
3323	CO&DS Withheld for Administration		10,105.20
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	389,000.00	
9200/720	Interest	163,850.00	
9200/730	SBA Sinking Fund Administration Fees	245.35	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		540,362.70
3326	SBA Sinking Fund Earnings	-	1,164.32
11XX	Cash		11,568.33
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			85,056.53
Plus:			
CO&DS withheld			540,362.70
Bond interest (revenue on withheld MVLR)			1,164.32
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			389,000.00
Interest expenditure			163,850.00
Dues and fees (fees on bond interest above)			245.35
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>73,488.20</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Jackson County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	248,257.91	
1220	Due from Other Agencies	5,093.48	
9200/730	Dues and Fees (Administrative expense)	278.04	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		248,257.91
3325	Interest on Undistributed CO&DS		5,371.52
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,347.42	
3323	CO&DS Withheld for Administration		4,347.42
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	37,000.00	
9200/720	Interest	2,310.00	
9200/730	SBA Sinking Fund Administration Fees	16.90	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		37,222.67
3326	SBA Sinking Fund Earnings	-	80.20
11XX	Cash		2,024.03
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			2,339.32
Plus:			
CO&DS withheld			37,222.67
Bond interest (revenue on withheld MVLR)			80.20
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			37,000.00
Interest expenditure			2,310.00
Dues and fees (fees on bond interest above)			16.90
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>315.29</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Jefferson County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	72,746.19	
1220	Due from Other Agencies	1,297.92	
9200/730	Dues and Fees (Administrative expense)	70.85	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		72,746.19
3325	Interest on Undistributed CO&DS		1,368.77
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,107.81	
3323	CO&DS Withheld for Administration		1,107.81
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Lafayette County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	37,307.35	
1220	Due from Other Agencies	736.50	
9200/730	Dues and Fees (Administrative expense)	40.20	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		37,307.35
3325	Interest on Undistributed CO&DS		776.70
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	628.62	
3323	CO&DS Withheld for Administration		628.62
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	4,000.00	
9200/720	Interest	280.00	
9200/730	SBA Sinking Fund Administration Fees	1.80	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		3,972.03
3326	SBA Sinking Fund Earnings	-	8.56
11XX	Cash		301.21
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			350.32
Plus:			
CO&DS withheld			3,972.03
Bond interest (revenue on withheld MVLR)			8.56
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			4,000.00
Interest expenditure			280.00
Dues and fees (fees on bond interest above)			1.80
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>49.11</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Lake County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	482,067.57	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)		1,196.52
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,144.24	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		420,000.00
3792	Premium on Sale of Refunding Bonds		66,408.33
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	691,309.72	
1220	Due from Other Agencies	28,338.55	
9200/730	Dues and Fees (Administrative expense)	1,546.93	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		691,309.72
3325	Interest on Undistributed CO&DS		29,885.48
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	24,187.68	
3323	CO&DS Withheld for Administration		24,187.68
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	675,000.00	
9200/720	Interest	243,542.50	
9200/730	SBA Sinking Fund Administration Fees	407.28	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		897,014.60
3326	SBA Sinking Fund Earnings	-	1,932.80
11XX	Cash		20,002.38
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			127,979.08
Plus:			
CO&DS withheld			897,014.60
Bond interest (revenue on withheld MVLR)			1,932.80
Refunded bond proceeds			420,000.00
Premium on refunded bonds			66,408.33
Less:			
Principal payments			675,000.00
Interest expenditure			243,542.50
Dues and fees (fees on bond interest above)			407.28
Payments to refunded bonds escrow agent			482,067.57
Dues and fees on refunded bonds (admin and underwriter fees)			4,340.76
Discount on refunded bonds			-
Ending fund balance			<u><u>107,976.70</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Lee County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	3,073,832.15	
1220	Due from Other Agencies	64,831.33	
9200/730	Dues and Fees (Administrative expense)	3,538.98	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		3,073,832.15
3325	Interest on Undistributed CO&DS		68,370.31
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	55,335.21	
3323	CO&DS Withheld for Administration		55,335.21
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	503,000.00	
9200/720	Interest	80,300.00	
9200/730	SBA Sinking Fund Administration Fees	254.19	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		559,846.64
3326	SBA Sinking Fund Earnings	-	1,206.30
11XX	Cash		22,501.25
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			51,534.10
Plus:			
CO&DS withheld			559,846.64
Bond interest (revenue on withheld MVLR)			1,206.30
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			503,000.00
Interest expenditure			80,300.00
Dues and fees (fees on bond interest above)			254.19
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>29,032.85</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Leon County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	703,560.21	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,746.35	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	4,589.09	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		613,000.00
3792	Premium on Sale of Refunding Bonds		96,895.65
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,113,553.49	
1220	Due from Other Agencies	23,812.95	
9200/730	Dues and Fees (Administrative expense)	1,299.89	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,113,553.49
3325	Interest on Undistributed CO&DS		25,112.84
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	20,324.97	
3323	CO&DS Withheld for Administration		20,324.97
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	180,000.00	
9200/720	Interest	46,707.50	
9200/730	SBA Sinking Fund Administration Fees	100.40	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		221,119.54
3326	SBA Sinking Fund Earnings	-	476.45
11XX	Cash		5,211.91
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			24,997.34
Plus:			
CO&DS withheld			221,119.54
Bond interest (revenue on withheld MVLR)			476.45
Refunded bond proceeds			613,000.00
Premium on refunded bonds			96,895.65
Less:			
Principal payments			180,000.00
Interest expenditure			46,707.50
Dues and fees (fees on bond interest above)			100.40
Payments to refunded bonds escrow agent			703,560.21
Dues and fees on refunded bonds (admin and underwriter fees)			6,335.44
Discount on refunded bonds			-
Ending fund balance			<u><u>19,785.43</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Levy County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	183,474.38	
1220	Due from Other Agencies	4,049.86	
9200/730	Dues and Fees (Administrative expense)	221.07	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		183,474.38
3325	Interest on Undistributed CO&DS		4,270.93
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,456.66	
3323	CO&DS Withheld for Administration		3,456.66
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	43,000.00	
9200/720	Interest	2,510.00	
9200/730	SBA Sinking Fund Administration Fees	19.76	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		43,512.96
3326	SBA Sinking Fund Earnings	-	93.76
11XX	Cash		1,923.04
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			2,202.74
Plus:			
CO&DS withheld			43,512.96
Bond interest (revenue on withheld MVLR)			93.76
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			43,000.00
Interest expenditure			2,510.00
Dues and fees (fees on bond interest above)			19.76
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>279.70</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Liberty County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	11,275.64	
1220	Due from Other Agencies	765.43	
9200/730	Dues and Fees (Administrative expense)	41.78	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		11,275.64
3325	Interest on Undistributed CO&DS		807.21
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	653.31	
3323	CO&DS Withheld for Administration		653.31
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	31,000.00	
9200/720	Interest	1,570.00	
9200/730	SBA Sinking Fund Administration Fees	14.36	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		31,625.05
3326	SBA Sinking Fund Earnings	-	68.14
11XX	Cash		891.17
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			973.63
Plus:			
CO&DS withheld			31,625.05
Bond interest (revenue on withheld MVLR)			68.14
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			31,000.00
Interest expenditure			1,570.00
Dues and fees (fees on bond interest above)			14.36
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>82.46</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Madison County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	96,155.12	
1220	Due from Other Agencies	1,857.73	
9200/730	Dues and Fees (Administrative expense)	101.41	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		96,155.12
3325	Interest on Undistributed CO&DS		1,959.14
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,585.62	
3323	CO&DS Withheld for Administration		1,585.62
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	8,000.00	
9200/720	Interest	560.00	
9200/730	SBA Sinking Fund Administration Fees	3.62	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		7,967.26
3326	SBA Sinking Fund Earnings	-	17.17
11XX	Cash		579.19
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			677.45
Plus:			
CO&DS withheld			7,967.26
Bond interest (revenue on withheld MVLR)			17.17
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			8,000.00
Interest expenditure			560.00
Dues and fees (fees on bond interest above)			3.62
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>98.26</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Manatee County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	853,942.85	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	2,119.55	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	5,569.79	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		744,000.00
3792	Premium on Sale of Refunding Bonds		117,632.19
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,224,242.32	
1220	Due from Other Agencies	33,368.34	
9200/730	Dues and Fees (Administrative expense)	1,821.50	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,224,242.32
3325	Interest on Undistributed CO&DS		35,189.84
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	28,480.74	
3323	CO&DS Withheld for Administration		28,480.74
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	499,000.00	
9200/720	Interest	166,562.50	
9200/730	SBA Sinking Fund Administration Fees	293.31	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		645,992.94
3326	SBA Sinking Fund Earnings	-	1,391.92
11XX	Cash		18,470.95
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			91,507.45
Plus:			
CO&DS withheld			645,992.94
Bond interest (revenue on withheld MVLR)			1,391.92
Refunded bond proceeds			744,000.00
Premium on refunded bonds			117,632.19
Less:			
Principal payments			499,000.00
Interest expenditure			166,562.50
Dues and fees (fees on bond interest above)			293.31
Payments to refunded bonds escrow agent			853,942.85
Dues and fees on refunded bonds (admin and underwriter fees)			7,689.34
Discount on refunded bonds			-
Ending fund balance			<u><u>73,036.50</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Marion County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,256,612.64	
1220	Due from Other Agencies	28,482.44	
9200/730	Dues and Fees (Administrative expense)	1,554.79	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,256,612.64
3325	Interest on Undistributed CO&DS		30,037.23
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	24,310.50	
3323	CO&DS Withheld for Administration		24,310.50
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	285,000.00	
9200/720	Interest	64,080.00	
9200/730	SBA Sinking Fund Administration Fees	154.27	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		339,776.86
3326	SBA Sinking Fund Earnings	-	732.12
11XX	Cash		8,725.29
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			34,518.87
Plus:			
CO&DS withheld			339,776.86
Bond interest (revenue on withheld MVLR)			732.12
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments		285,000.00	
Interest expenditure		64,080.00	
Dues and fees (fees on bond interest above)		154.27	
Payments to refunded bonds escrow agent		-	
Dues and fees on refunded bonds (admin and underwriter fees)		-	
Discount on refunded bonds		-	
Ending fund balance			<u><u>25,793.58</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Martin County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	684,358.08	
1220	Due from Other Agencies	28,621.99	
9200/730	Dues and Fees (Administrative expense)	1,562.40	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		684,358.08
3325	Interest on Undistributed CO&DS		30,184.39
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	24,429.60	
3323	CO&DS Withheld for Administration		24,429.60
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	705,000.00	
9200/720	Interest	238,620.00	
9200/730	SBA Sinking Fund Administration Fees	417.65	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		919,852.32
3326	SBA Sinking Fund Earnings	-	1,982.01
11XX	Cash		22,203.32
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			126,646.11
Plus:			
CO&DS withheld			919,852.32
Bond interest (revenue on withheld MVLR)			1,982.01
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			705,000.00
Interest expenditure			238,620.00
Dues and fees (fees on bond interest above)			417.65
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>104,442.79</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Monroe County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	255,172.13	
1220	Due from Other Agencies	4,552.73	
9200/730	Dues and Fees (Administrative expense)	248.52	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		255,172.13
3325	Interest on Undistributed CO&DS		4,801.25
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,885.87	
3323	CO&DS Withheld for Administration		3,885.87
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Nassau County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	373,599.81	
1220	Due from Other Agencies	7,546.06	
9200/730	Dues and Fees (Administrative expense)	411.92	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		373,599.81
3325	Interest on Undistributed CO&DS		7,957.98
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	6,440.76	
3323	CO&DS Withheld for Administration		6,440.76
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	49,000.00	
9200/720	Interest	3,070.00	
9200/730	SBA Sinking Fund Administration Fees	22.40	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		49,343.43
3326	SBA Sinking Fund Earnings	-	106.32
11XX	Cash		2,642.65
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			3,065.73
Plus:			
CO&DS withheld			49,343.43
Bond interest (revenue on withheld MVLR)			106.32
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			49,000.00
Interest expenditure			3,070.00
Dues and fees (fees on bond interest above)			22.40
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>423.08</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Okaloosa County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	950,711.58	
1220	Due from Other Agencies	19,121.08	
9200/730	Dues and Fees (Administrative expense)	1,043.77	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		950,711.58
3325	Interest on Undistributed CO&DS		20,164.85
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	16,320.33	
3323	CO&DS Withheld for Administration		16,320.33
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	90,000.00	
9200/720	Interest	34,110.00	
9200/730	SBA Sinking Fund Administration Fees	54.93	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		120,990.09
3326	SBA Sinking Fund Earnings	-	260.70
11XX	Cash		2,914.14
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			18,046.39
Plus:			
CO&DS withheld			120,990.09
Bond interest (revenue on withheld MVLR)			260.70
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			90,000.00
Interest expenditure			34,110.00
Dues and fees (fees on bond interest above)			54.93
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>15,132.25</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Okeechobee County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	218,433.34	
1220	Due from Other Agencies	4,526.86	
9200/730	Dues and Fees (Administrative expense)	247.11	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		218,433.34
3325	Interest on Undistributed CO&DS		4,773.97
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,863.79	
3323	CO&DS Withheld for Administration		3,863.79
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	35,000.00	
9200/720	Interest	2,170.00	
9200/730	SBA Sinking Fund Administration Fees	16.02	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		35,288.87
3326	SBA Sinking Fund Earnings	-	76.04
11XX	Cash		1,821.11
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			2,111.97
Plus:			
CO&DS withheld			35,288.87
Bond interest (revenue on withheld MVLR)			76.04
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			35,000.00
Interest expenditure			2,170.00
Dues and fees (fees on bond interest above)			16.02
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>290.86</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Orange County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	6,986,229.36	
1220	Due from Other Agencies	140,560.57	
9200/730	Dues and Fees (Administrative expense)	7,672.86	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		6,986,229.36
3325	Interest on Undistributed CO&DS		148,233.43
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	119,972.07	
3323	CO&DS Withheld for Administration		119,972.07
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	837,000.00	
9200/720	Interest	90,410.00	
9200/730	SBA Sinking Fund Administration Fees	404.97	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		891,936.57
3326	SBA Sinking Fund Earnings	-	1,921.86
11XX	Cash		33,956.54
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			61,730.36
Plus:			
CO&DS withheld			891,936.57
Bond interest (revenue on withheld MVLR)			1,921.86
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			837,000.00
Interest expenditure			90,410.00
Dues and fees (fees on bond interest above)			404.97
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>27,773.82</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Osceola County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			

Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,883,721.77	
1220	Due from Other Agencies	47,199.91	
9200/730	Dues and Fees (Administrative expense)	2,576.53	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,883,721.77
3325	Interest on Undistributed CO&DS		49,776.44
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	40,286.34	
3323	CO&DS Withheld for Administration		40,286.34
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	615,000.00	
9200/720	Interest	166,350.00	
9200/730	SBA Sinking Fund Administration Fees	345.86	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		761,747.89
3326	SBA Sinking Fund Earnings	-	1,641.34
11XX	Cash		18,306.63
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			

<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			88,477.13
Plus:			
CO&DS withheld			761,747.89
Bond interest (revenue on withheld MVLR)			1,641.34
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			615,000.00
Interest expenditure			166,350.00
Dues and fees (fees on bond interest above)			345.86
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>70,170.50</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Palm Beach County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	5,454,030.62	
1220	Due from Other Agencies	127,429.44	
9200/730	Dues and Fees (Administrative expense)	6,956.06	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		5,454,030.62
3325	Interest on Undistributed CO&DS		134,385.50
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	108,764.31	
3323	CO&DS Withheld for Administration		108,764.31
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,311,000.00	
9200/720	Interest	416,915.00	
9200/730	SBA Sinking Fund Administration Fees	657.53	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,688,159.07
3326	SBA Sinking Fund Earnings	-	3,637.48
11XX	Cash		36,775.98
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			219,760.75
Plus:			
CO&DS withheld			1,688,159.07
Bond interest (revenue on withheld MVLr)			3,637.48
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,311,000.00
Interest expenditure			416,915.00
Dues and fees (fees on bond interest above)			657.53
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>182,984.77</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Pasco County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,932,790.97	
1220	Due from Other Agencies	52,994.89	
9200/730	Dues and Fees (Administrative expense)	2,892.86	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,932,790.97
3325	Interest on Undistributed CO&DS		55,887.75
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	45,232.50	
3323	CO&DS Withheld for Administration		45,232.50
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	759,000.00	
9200/720	Interest	303,565.00	
9200/730	SBA Sinking Fund Administration Fees	471.06	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,037,476.53
3326	SBA Sinking Fund Earnings	-	2,235.45
11XX	Cash		23,324.08
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			158,833.89
Plus:			
CO&DS withheld			1,037,476.53
Bond interest (revenue on withheld MVLR)			2,235.45
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			759,000.00
Interest expenditure			303,565.00
Dues and fees (fees on bond interest above)			471.06
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>135,509.81</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Pinellas County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	3,859,189.06	
1220	Due from Other Agencies	79,179.05	
9200/730	Dues and Fees (Administrative expense)	4,322.19	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		3,859,189.06
3325	Interest on Undistributed CO&DS		83,501.24
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	67,581.36	
3323	CO&DS Withheld for Administration		67,581.36
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	579,000.00	
9200/720	Interest	42,060.00	
9200/730	SBA Sinking Fund Administration Fees	262.73	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		578,653.58
3326	SBA Sinking Fund Earnings	-	1,246.83
11XX	Cash		41,422.32
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			49,378.28
Plus:			
CO&DS withheld			578,653.58
Bond interest (revenue on withheld MVLR)			1,246.83
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			579,000.00
Interest expenditure			42,060.00
Dues and fees (fees on bond interest above)			262.73
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>7,955.96</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Polk County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	3,158,849.81	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	7,840.05	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	20,602.24	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		2,752,000.00
3792	Premium on Sale of Refunding Bonds		435,292.10
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	3,019,982.67	
1220	Due from Other Agencies	66,229.81	
9200/730	Dues and Fees (Administrative expense)	3,615.32	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		3,019,982.67
3325	Interest on Undistributed CO&DS		69,845.13
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	56,528.85	
3323	CO&DS Withheld for Administration		56,528.85
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	497,000.00	
9200/720	Interest	212,280.00	
9200/730	SBA Sinking Fund Administration Fees	314.23	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		692,078.48
3326	SBA Sinking Fund Earnings	-	1,491.22
11XX	Cash		16,024.53
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			111,550.38
Plus:			
CO&DS withheld			692,078.48
Bond interest (revenue on withheld MVLR)			1,491.22
Refunded bond proceeds			2,752,000.00
Premium on refunded bonds			435,292.10
Less:			
Principal payments			497,000.00
Interest expenditure			212,280.00
Dues and fees (fees on bond interest above)			314.23
Payments to refunded bonds escrow agent			3,158,849.81
Dues and fees on refunded bonds (admin and underwriter fees)			28,442.29
Discount on refunded bonds			-
Ending fund balance			<u><u>95,525.85</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Putnam County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	383,306.59	
1220	Due from Other Agencies	8,803.88	
9200/730	Dues and Fees (Administrative expense)	480.58	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		383,306.59
3325	Interest on Undistributed CO&DS		9,284.46
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	7,514.34	
3323	CO&DS Withheld for Administration		7,514.34
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	81,000.00	
9200/720	Interest	31,900.00	
9200/730	SBA Sinking Fund Administration Fees	50.01	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		110,135.07
3326	SBA Sinking Fund Earnings	-	237.31
11XX	Cash		2,577.63
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			16,755.00
Plus:			
CO&DS withheld			110,135.07
Bond interest (revenue on withheld MVLR)			237.31
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			81,000.00
Interest expenditure			31,900.00
Dues and fees (fees on bond interest above)			50.01
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>14,177.37</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

St. Johns County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	486,689.31	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,207.91	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,174.18	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		424,000.00
3792	Premium on Sale of Refunding Bonds		67,071.40
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,081,654.17	
1220	Due from Other Agencies	28,526.84	
9200/730	Dues and Fees (Administrative expense)	1,557.21	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,081,654.17
3325	Interest on Undistributed CO&DS		30,084.05
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	24,348.39	
3323	CO&DS Withheld for Administration		24,348.39
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	394,000.00	
9200/720	Interest	138,070.00	
9200/730	SBA Sinking Fund Administration Fees	234.84	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		517,223.44
3326	SBA Sinking Fund Earnings	-	1,114.46
11XX	Cash		13,966.94
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			74,487.12
Plus:			
CO&DS withheld			517,223.44
Bond interest (revenue on withheld MVLR)			1,114.46
Refunded bond proceeds			424,000.00
Premium on refunded bonds			67,071.40
Less:			
Principal payments			394,000.00
Interest expenditure			138,070.00
Dues and fees (fees on bond interest above)			234.84
Payments to refunded bonds escrow agent			486,689.31
Dues and fees on refunded bonds (admin and underwriter fees)			4,382.09
Discount on refunded bonds			-
Ending fund balance			<u><u>60,520.18</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
St. Lucie County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,348,984.83	
1220	Due from Other Agencies	26,172.07	
9200/730	Dues and Fees (Administrative expense)	1,428.67	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,348,984.83
3325	Interest on Undistributed CO&DS		27,600.74
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	22,338.54	
3323	CO&DS Withheld for Administration		22,338.54
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	107,000.00	
9200/720	Interest	14,510.00	
9200/730	SBA Sinking Fund Administration Fees	53.54	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		117,912.63
3326	SBA Sinking Fund Earnings	-	254.07
11XX	Cash		3,396.84
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			8,247.03
Plus:			
CO&DS withheld			117,912.63
Bond interest (revenue on withheld MVLR)			254.07
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			107,000.00
Interest expenditure			14,510.00
Dues and fees (fees on bond interest above)			53.54
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>4,850.19</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Santa Rosa County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	800,633.96	
1220	Due from Other Agencies	18,651.18	
9200/730	Dues and Fees (Administrative expense)	1,018.12	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		800,633.96
3325	Interest on Undistributed CO&DS		19,669.30
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	15,919.26	
3323	CO&DS Withheld for Administration		15,919.26
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	184,000.00	
9200/720	Interest	66,905.00	
9200/730	SBA Sinking Fund Administration Fees	111.12	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		244,730.78
3326	SBA Sinking Fund Earnings	-	527.32
11XX	Cash		5,758.02
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			35,396.30
Plus:			
CO&DS withheld			244,730.78
Bond interest (revenue on withheld MVLR)			527.32
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			184,000.00
Interest expenditure			66,905.00
Dues and fees (fees on bond interest above)			111.12
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>29,638.28</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Sarasota County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	975,853.86	
1220	Due from Other Agencies	31,617.54	
9200/730	Dues and Fees (Administrative expense)	1,725.92	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		975,853.86
3325	Interest on Undistributed CO&DS		33,343.46
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	26,986.38	
3323	CO&DS Withheld for Administration		26,986.38
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	641,000.00	
9200/720	Interest	179,580.00	
9200/730	SBA Sinking Fund Administration Fees	361.53	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		796,251.76
3326	SBA Sinking Fund Earnings	-	1,715.68
11XX	Cash		22,974.09
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			98,963.64
Plus:			
CO&DS withheld			796,251.76
Bond interest (revenue on withheld MVLR)			1,715.68
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			641,000.00
Interest expenditure			179,580.00
Dues and fees (fees on bond interest above)			361.53
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>75,989.55</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Seminole County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,485,353.01	
1220	Due from Other Agencies	44,765.08	
9200/730	Dues and Fees (Administrative expense)	2,443.62	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,485,353.01
3325	Interest on Undistributed CO&DS		47,208.70
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	38,208.15	
3323	CO&DS Withheld for Administration		38,208.15
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	759,000.00	
9200/720	Interest	291,040.00	
9200/730	SBA Sinking Fund Administration Fees	464.78	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,023,648.84
3326	SBA Sinking Fund Earnings	-	2,205.66
11XX	Cash		24,650.28
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			153,865.91
Plus:			
CO&DS withheld			1,023,648.84
Bond interest (revenue on withheld MVLR)			2,205.66
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			759,000.00
Interest expenditure			291,040.00
Dues and fees (fees on bond interest above)			464.78
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>129,215.63</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Sumter County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	302,826.27	
1220	Due from Other Agencies	5,456.43	
9200/730	Dues and Fees (Administrative expense)	297.85	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		302,826.27
3325	Interest on Undistributed CO&DS		5,754.28
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,657.20	
3323	CO&DS Withheld for Administration		4,657.20
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	3,000.00	
9200/720	Interest	210.00	
9200/730	SBA Sinking Fund Administration Fees	1.36	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		2,996.53
3326	SBA Sinking Fund Earnings	-	6.46
11XX	Cash		208.37
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			245.25
Plus:			
CO&DS withheld			2,996.53
Bond interest (revenue on withheld MVLR)			6.46
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			3,000.00
Interest expenditure			210.00
Dues and fees (fees on bond interest above)			1.36
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>36.88</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Suwannee County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	182,468.00	
1220	Due from Other Agencies	3,722.63	
9200/730	Dues and Fees (Administrative expense)	203.21	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		182,468.00
3325	Interest on Undistributed CO&DS		3,925.84
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,177.36	
3323	CO&DS Withheld for Administration		3,177.36
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	26,000.00	
9200/720	Interest	1,640.00	
9200/730	SBA Sinking Fund Administration Fees	11.89	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		26,178.64
3326	SBA Sinking Fund Earnings	-	56.41
11XX	Cash		1,416.84
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			1,646.83
Plus:			
CO&DS withheld			26,178.64
Bond interest (revenue on withheld MVLR)			56.41
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			26,000.00
Interest expenditure			1,640.00
Dues and fees (fees on bond interest above)			11.89
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>229.99</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Taylor County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	102,798.54	
1220	Due from Other Agencies	1,834.11	
9200/730	Dues and Fees (Administrative expense)	100.12	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		102,798.54
3325	Interest on Undistributed CO&DS		1,934.23
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,565.46	
3323	CO&DS Withheld for Administration		1,565.46
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Union County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	73,998.78	
1220	Due from Other Agencies	1,426.98	
9200/730	Dues and Fees (Administrative expense)	77.90	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		73,998.78
3325	Interest on Undistributed CO&DS		1,504.88
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,217.97	
3323	CO&DS Withheld for Administration		1,217.97
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	6,000.00	
9200/720	Interest	420.00	
9200/730	SBA Sinking Fund Administration Fees	2.72	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		5,981.25
3326	SBA Sinking Fund Earnings	-	12.89
11XX	Cash		428.58
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			502.29
Plus:			
CO&DS withheld			5,981.25
Bond interest (revenue on withheld MVLR)			12.89
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			6,000.00
Interest expenditure			420.00
Dues and fees (fees on bond interest above)			2.72
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>73.71</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Volusia County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,954,815.87	
1220	Due from Other Agencies	40,811.28	
9200/730	Dues and Fees (Administrative expense)	2,227.79	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,954,815.87
3325	Interest on Undistributed CO&DS		43,039.07
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	34,833.48	
3323	CO&DS Withheld for Administration		34,833.48
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	324,000.00	
9200/720	Interest	26,120.00	
9200/730	SBA Sinking Fund Administration Fees	151.01	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		332,582.65
3326	SBA Sinking Fund Earnings	-	716.62
11XX	Cash		16,971.74
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			22,693.83
Plus:			
CO&DS withheld			332,582.65
Bond interest (revenue on withheld MVLR)			716.62
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			324,000.00
Interest expenditure			26,120.00
Dues and fees (fees on bond interest above)			151.01
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>5,722.09</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Wakulla County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	161,222.74	
1220	Due from Other Agencies	3,435.96	
9200/730	Dues and Fees (Administrative expense)	187.56	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		161,222.74
3325	Interest on Undistributed CO&DS		3,623.52
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,932.68	
3323	CO&DS Withheld for Administration		2,932.68
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	31,000.00	
9200/720	Interest	1,790.00	
9200/730	SBA Sinking Fund Administration Fees	14.24	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		31,356.58
3326	SBA Sinking Fund Earnings	-	67.56
11XX	Cash		1,380.10
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			1,571.94
Plus:			
CO&DS withheld			31,356.58
Bond interest (revenue on withheld MVLR)			67.56
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			31,000.00
Interest expenditure			1,790.00
Dues and fees (fees on bond interest above)			14.24
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>191.84</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019
Walton County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	323,706.25	
1220	Due from Other Agencies	5,811.04	
9200/730	Dues and Fees (Administrative expense)	317.21	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		323,706.25
3325	Interest on Undistributed CO&DS		6,128.25
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,959.87	
3323	CO&DS Withheld for Administration		4,959.87
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	2,000.00	
9200/720	Interest	140.00	
9200/730	SBA Sinking Fund Administration Fees	0.90	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,991.88
3326	SBA Sinking Fund Earnings	-	4.29
11XX	Cash		144.73
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			169.30
Plus:			
CO&DS withheld			1,991.88
Bond interest (revenue on withheld MVLR)			4.29
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			2,000.00
Interest expenditure			140.00
Dues and fees (fees on bond interest above)			0.90
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>24.57</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2018-2019**

Washington County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2018-2019 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-A to refund callable portion of Series 2009-A due from 1/1/2020 through 1/1/2029.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2018-19 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2018-2019 fiscal year			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	125,944.22	
1220	Due from Other Agencies	2,318.56	
9200/730	Dues and Fees (Administrative expense)	126.56	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		125,944.22
3325	Interest on Undistributed CO&DS		2,445.12
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,978.95	
3323	CO&DS Withheld for Administration		1,978.95
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	4,000.00	
9200/720	Interest	280.00	
9200/730	SBA Sinking Fund Administration Fees	1.82	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		4,006.83
3326	SBA Sinking Fund Earnings	-	8.63
11XX	Cash		266.36
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			315.54
Plus:			
CO&DS withheld			4,006.83
Bond interest (revenue on withheld MVLR)			8.63
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			4,000.00
Interest expenditure			280.00
Dues and fees (fees on bond interest above)			1.82
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>49.18</u></u>