Alachua County School District

Fund 310 Ca	apital Projects, COBI Bonds	_	
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description		
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 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		-
through 1/1/2	•		
•	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
-£ 1V	Accided interest i ayable (Slinking i unu Accidats)		-
No advance	bond refunding for the 2018-19 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2018-2019 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
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 2632	Interest Deferred Revenues - Unavailable		
3321	CO&DS Distributed		1,000,371.22
3325	Interest on Undistributed CO&DS		19,698.36
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
0000	Deferred Devenues - Unavailable - Dries Vees		
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	_
3325	Interest on Undistributed CO&DS		-
To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 100 G	eneral Fund		
runu 100 Ge	B 1.4		
Account #	<u>Description</u>		
	<u>Description</u> Professional and Technical Services	15,942.78	15,942.78
Account # 7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	15,942.78	15,942.78
Account # 7200/310 3323 To record am	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	15,942.78	15,942.76
Account # 7200/310 3323 To record am provided in A	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.	15,942.78	15,942.76
Account # 7200/310 3323 To record am provided in A Fund 210 De	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	15,942.78	15,942.76
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account #	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. But Service, SBE/COBI Bonds Description	·	15,942.76
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal	46,000.00	15,942.76
Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. 2bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	46,000.00 2,620.00	15,942.76
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal	46,000.00	13,942.76
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. 2bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	46,000.00 2,620.00	13,942.76
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	46,000.00 2,620.00	_
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	46,000.00 2,620.00	- 46,538.00
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	46,000.00 2,620.00	46,538.00 100.28
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	46,000.00 2,620.00	- 46,538.00
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	46,000.00 2,620.00	46,538.00 100.28
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	46,000.00 2,620.00	46,538.00 100.28
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. 2bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	46,000.00 2,620.00	46,538.00 100.28
Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	46,000.00 2,620.00	46,538.00 100.28
Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	46,000.00 2,620.00	- 46,538.00 100.28 2,002.85
Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	46,000.00 2,620.00	46,538.00 100.28
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus:	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	46,000.00 2,620.00	- 46,538.00 100.28 2,002.85
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in	Professional and Technical Services	46,000.00 2,620.00	46,538.00 100.28 2,002.85 2,269.49
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond in Refundo	Professional and Technical Services	46,000.00 2,620.00	46,538.00 100.28 2,002.85 2,269.48 46,538.00
Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bod in Refunde	Professional and Technical Services	46,000.00 2,620.00	46,538.00 100.28 2,002.85 2,269.48 46,538.00
Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refundd Premiur Less:	Professional and Technical Services	46,000.00 2,620.00	46,538.00 100.28 2,002.85 2,269.49 46,538.00 100.28
Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa	Professional and Technical Services	46,000.00 2,620.00	2,269.49 46,538.00 100.28 2,002.85 46,538.00 100.28
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refundu Premiur Less: Principa Interest	Professional and Technical Services	46,000.00 2,620.00	46,538.00 100.28 2,002.85 2,269.49 46,538.00 100.28
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues an Paymer	Professional and Technical Services	46,000.00 2,620.00	46,538.00 100.28 2,002.85 46,538.00 100.28 46,000.00 2,620.00
Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer Dues an	Professional and Technical Services	46,000.00 2,620.00	46,538.00 100.28 2,002.85 46,538.00 100.28 46,000.00 2,620.00
Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer Dues an	Professional and Technical Services	46,000.00 2,620.00	46,538.00 100.28 2,002.85 46,538.00 100.28 46,000.00 2,620.00

Baker County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discounty Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discounty Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 Carian 2010	Accrued Interest Payable (Sinking Fund Accruals)		-
through 1/1/2	A to refund callable portion of Series 2009-A due from 1/1/2020		
•			
	bt Service Advance Bond Refunding		
Account # 1114	Description Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
<u></u> 10	Accided interest i dyable (ollikilig i uliu Accidats)		-
No advance	bond refunding for the 2018-19 fiscal year.		
	bbt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2018-2019 fiscal year		
Year-end en	erios:	Debit	Credit
		Debit	Credit
	pital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	1C4 0EE E4	
1220	Due from Other Agencies	164,855.51 2,941.32	
9200/730	Dues and Fees (Administrative expense)	160.56	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		164,855.51 3,101.88
	0&DS disbursements, investment earnings, and treasury fees.		3,101.00
	•		
2632	Deferred Revenues - Unavailable - Prior Year	-	
	CO&DS Distributed		-
3321	Interest on Undistributed COSDS		
3325	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		
3325	Deferred Revenues - Unavailable, CO&DS disbursements, and		-
3325 To record PY investment e	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		
3325 To record PY investment e Fund 100 Ge	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		
3325 To record PY investment e	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	2,510.49	
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	2,510.49	2,510.49
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration and an armounts withheld from MVLR for actual administration fees as	2,510.49	2,510.49
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	2,510.49	2,510.49
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration and an armounts withheld from MVLR for actual administration fees as	2,510.49	2,510.49
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration article XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description	2,510.49	2,510.49
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration and arnings withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal	2,510.49	2,510.49
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration arounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest	2,510.49 - -	2,510.49
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	2,510.49 - - - -	2,510.49
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration arounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest	2,510.49 - - - - -	2,510.49
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	2,510.49 - - - - -	2,510.49
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration responsible to the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	2,510.49 - - - - -	2,510.49 - -
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration received as a rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	2,510.49	2,510.49 - - -
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	2,510.49	2,510.49 - - - -
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for GBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cowney Cown	2,510.49	2,510.49 - - - -
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, related to record de earnings.	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	2,510.49 - - - - - -	2,510.49 - - -
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, related to record de earnings.	Description Coach Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for Administration fees as Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	2,510.49	2,510.49 - - -
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description The service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	2,510.49 - - - - - -	2,510.49 - - -
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal agent to payments of refunded bonds escrow Professional Administration Redemption of Principal Interest Payable Redemption of Principal	2,510.49 - - - - - -	2,510.49 - - -
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fun	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description The service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	2,510.49 - - - - - -	2,510.49 - - - -
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal agent to payments of refunded bonds escrow Professional Administration Redemption of Principal Interest Payable Redemption of Principal	2,510.49 - - - - - -	2,510.49 - - -
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of activity in fund 210, Debt Service: In of activity in fund 210, Debt Service: In deal of the Service of Se	2,510.49 	2,510.49 - - - -
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refundo	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pet service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pen of activity in fund 210, Debt Service: Revenue on withheld MVLR) Revenue on withheld MVLR) Red MVLR withheld MVLR) Revenue on withheld MVLR)	2,510.49 - - - - - -	- - - - - -
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33226 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pon of activity in fund 210, Debt Service: In displaying the service on withheld MVLR)	2,510.49 - - - - - -	- - - - - - -
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pon of activity in fund 210, Debt Service: Provided the service on withheld MVLR) Red bond proceeds In on refunded bonds	2,510.49 - - - - -	- - - - - - -
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: In distance as provided in prior school year Swithheld It is withheld It is withheld It is withheld It is a service on withheld MVLR)	2,510.49 - - - - -	- - - - - - - -
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refundu Premiun Less: Principa Interest	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description Of activity in fund 210, Debt Service: The defense of prior year of activity in fund 210, Debt Service: The distribution of Principal Interest of prior year of activity in fund 210, Debt Service: The distribution of Principal Interest of Prior year of activity in fund 210, Debt Service: The distribution of Principal Interest of Prior year of activity in fund 210, Debt Service: The distribution of Principal Interest of Prior year of activity in fund 210, Debt Service: The distribution of Principal Interest of Prior year of Service: The distribution of Principal Interest of Prior year of Service: The distribution of Principal Interest of Prior year of Service: The distribution of Principal Interest of Prior year of Service: The distribution of Principal Interest of Prior year of Prior year of Service: The distribution of Principal Interest of Prior year of Service: The distribution of Principal Interest of Prior year of Prior	2,510.49 - - - - -	- - - - - - - - -
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliativ Beginning fun Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest Dues an	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: In distance as provided in prior school year Swithheld It is withheld It is withheld It is withheld It is a service on withheld MVLR)	2,510.49 	- - - - - - - - - -
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33226 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer Dues an	Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obstantial Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denote of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds and payments expenditure and fees (fees on bond interest above) and fees (fees on bond interest above) and fees on refunded bonds (admin and underwriter fees)	2,510.49	- - - - - - - - - - -
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33226 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer Dues an	Description Professional and Technical Services CO&DS Withheld for Administration Founds withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Bescription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: In distance as provided in prior school year In withheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds In payments expenditure and fees (fees on bond interest above) test or refunded bonds (admin and underwriter fees) at on refunded bonds In on refunded bonds In fees on refunded bonds (admin and underwriter fees) In on refunded bonds In on refunded bonds In on refunded bonds (admin and underwriter fees)	2,510.49 - - - - -	- - - - - - - - - - - - -

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

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2			
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	- -	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No od:	pand refunding for the 2019 10 fines!		
	bond refunding for the 2018-19 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	
	Accrued Interest Payable nterest for the 2018-2019 fiscal year		-
INO accided i	nerest for the 2010-2013 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<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 2632	Interest Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		874,918.34
3325	Interest on Undistributed CO&DS		18,192.44
3323			10,132.44
	0&DS disbursements, investment earnings, and treasury fees.		10,132.44
To record CO	•		10,132.44
To record CC 2632	Deferred Revenues - Unavailable - Prior Year	-	10,132.44
To record CO	•		
To record CC 2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
To record CC 2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	
To record CC 2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	·	
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		
To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	- 14,723.97	
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- 14,723.97	14,723.97
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Products withheld from MVLR for actual administration fees as	- 14,723.97	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	- 14,723.97	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Products withheld from MVLR for actual administration fees as	- 14,723.97	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Injury withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest on Unavailable - Prior Year CO&DS Description	- 14,723.97	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal	92,000.00	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Founds withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest	92,000.00 6,220.00	-
To record CC 2632 3321 3325 3325 370 record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Postription Redemption of Principal Interest SBA Sinking Fund Administration Fees	92,000.00	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	92,000.00 6,220.00 41.75	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Industry withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	92,000.00 6,220.00 41.75	-
To record CC 2632 3321 3325 3327 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	92,000.00 6,220.00 41.75	14,723.97 191,955.69
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	92,000.00 6,220.00 41.75	14,723.97 14,723.97 91,955.69 198.14
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	92,000.00 6,220.00 41.75	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment	92,000.00 6,220.00 41.75	14,723.97 14,723.97 91,955.69 198.14
To record CC 2632 3321 3325 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	92,000.00 6,220.00 41.75	14,723.97 14,723.97 91,955.69 198.14
To record CC 2632 3321 3325 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment	92,000.00 6,220.00 41.75	14,723.97 14,723.97 91,955.69 198.14
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	92,000.00 6,220.00 41.75	14,723.97 14,723.97 91,955.69 198.14
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	92,000.00 6,220.00 41.75	14,723.97 14,723.97 91,955.69 198.14
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fun	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	92,000.00 6,220.00 41.75	14,723.97 14,723.97 91,955.69 198.14
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Description Principal Interest	92,000.00 6,220.00 41.75	14,723.97 91,955.69 198.14 6,107.92
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Professional and Technical Services CO&DS Withheld for Administration Description Professional wVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Professional Revenues - Unavailable - Prior Year Inding cash with fiscal agent to payments of refunded bonds escrow Professional Revenues - Unavailable - Prior Year Inding cash with fiscal agent to payments of refunded bonds escrow Professional Revenues - Unavailable, CO&DS Revenues - Prior Year Inding Company - Prior Year Inding cash with fiscal agent to payments of refunded bonds escrow Professional Revenues - Unavailable, CO&DS Revenues - Prior Year Inding Company - Prior Year India Prior Year India Prior Year India Prior Year I	92,000.00 6,220.00 41.75	14,723.97 91,955.69 198.14 6,107.92 7,128.63 91,955.69
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Professional and Technical Services CO&DS Withheld for Administration Description Professional wVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Professional Revenue on withheld MVLR)	92,000.00 6,220.00 41.75	14,723.97 91,955.69 198.14 6,107.92 7,128.63 91,955.69
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7000/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refundo	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Professional and Technical Services CO&DS Withheld for Administration Description Professional wVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Professional Revenues - Unavailable - Prior Year Inding cash with fiscal agent to payments of refunded bonds escrow Professional Revenues - Unavailable - Prior Year Inding cash with fiscal agent to payments of refunded bonds escrow Professional Revenues - Unavailable, CO&DS Revenues - Prior Year Inding Company - Prior Year Inding cash with fiscal agent to payments of refunded bonds escrow Professional Revenues - Unavailable, CO&DS Revenues - Prior Year Inding Company - Prior Year India Prior Year India Prior Year India Prior Year I	92,000.00 6,220.00 41.75	7,128.63 91,955.69 198.14 199.55.69
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7000/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refundo	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pen of activity in fund 210, Debt Service: In displaying the prior school year Pen of activity in fund 210, Debt Service: In withheld Interest (revenue on withheld MVLR) In the prior of the prior year of the payments of refunded bonds escrow	92,000.00 6,220.00 41.75	7,128.63 91,955.69 198.14 199.55.69
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refundd Premiur Less:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pen of activity in fund 210, Debt Service: In displaying the prior school year Pen of activity in fund 210, Debt Service: In withheld Interest (revenue on withheld MVLR) In the prior of the prior year of the payments of refunded bonds escrow	92,000.00 6,220.00 41.75	7,128.63 91,955.69 198.14 6,107.92 7,128.63 91,955.69 198.14
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliativ Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pen of activity in fund 210, Debt Service: In withheld terest (revenue on withheld MVLR) and balance as provided in prior school year In withheld terest (revenue on withheld MVLR) and payments Expenditure	92,000.00 6,220.00 41.75	7,128.63 91,955.69 198.14 6,107.92 7,128.63 91,955.69 198.14
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliativ Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest Dues an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Professional and Technical Services CO&DS Withheld for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Professional and Technical Service,	92,000.00 6,220.00 41.75	7,128.63 91,955.69 198.14 6,107.92 7,128.63 91,955.69 198.14
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pen of activity in fund 210, Debt Service: In distinct the distinct of the payments of refunded bonds escrow Pen of activity in fund 210, Debt Service: In distinct on withheld MVLR) In distinct of the payments of the payments of refunded bonds In payments expenditure In fees (fees on bond interest above) Pen of effect on bond interest above) Pen of the payments of t	92,000.00 6,220.00 41.75	7,128.63 91,955.69 198.14 6,107.92 7,128.63 91,955.69 198.14
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer Dues an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Professional and Technical Services CO&DS Withheld for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Professional and Technical Service,	92,000.00 6,220.00 41.75	7,128.63 91,955.69 198.14 6,107.92 7,128.63 91,955.69 198.14

Bradford County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		=
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
	bt Service Current Bond Refunding		
Account #	Description Miscellaneous Principal/Interset Current Refunding		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discounty Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 Series 2010-	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2009-A due from 1/1/2020		-
through 1/1/2	•		
•	bt Service Advance Bond Refunding		
Account # 1114	Description Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
<u></u> 10	Accided interest i dyable (ollikilig i uliu Accidats)		-
No advance	bond refunding for the 2018-19 fiscal year.		
	bbt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2018-2019 fiscal year		
Year-end en	rion.	Debit	Cradit
		Debit	Credit
	pital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	100 151 70	
1220	Due from Other Agencies	109,151.79 1,947.46	
9200/730	Dues and Fees (Administrative expense)	106.31	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		109,151.79 2,053.77
	D&DS disbursements, investment earnings, and treasury fees.		2,055.77
	and a cooking in control our migo, and a cooking issue.		
	Deferred Revenues - Unavailable - Prior Year		
2632		-	
3321	CO&DS Distributed	-	-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	-	-
3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	-
3321 3325 To record PY investment e	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	-
3321 3325 To record PY investment e Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund	·	1
3321 3325 To record PY investment e Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description	1 662 21	-
3321 3325 To record PY investment e Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund	1,662.21	1,662.21
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Eneral Fund Description Professional and Technical Services	1,662.21	1,662.21
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	1,662.21	- - 1,662.21
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration injuries as a service of the control of the co	1,662.21	- - 1,662.21
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration foounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,662.21	1,662.21
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal	1,662.21	1,662.21
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest	- - -	1,662.21
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration arounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- - - - -	1,662.21
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Jounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- - - - - -	1,662.21
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration arounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- - - - - -	1,662.21
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- - - - - -	1,662.21 - - -
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- - - - - -	- 1,662.21 - -
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- - - - - - -	- 1,662.21 - - -
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment	- - - - - -	- - - - - -
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, related	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- - - - - -	1,662.21
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, related	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	- - - - - - -	- - - - - -
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3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Foouth withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds	- - - - - - -	- - - - - -
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fun	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Footness withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pescription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- - - - - - -	- - - - - - -
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pen of activity in fund 210, Debt Service: Indicated the service of the se	- - - - - - -	- - - - - - -
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pon of activity in fund 210, Debt Service: The withheld	- - - - - - -	- - - - - - -
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3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refundo	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denoted activity in fund 210, Debt Service: To withheld terest (revenue on withheld MVLR)	- - - - - - -	- - - - - - - - - -
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3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refundu Premiur Less: Principa Interest	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration founts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment fated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and payments expenditure	- - - - - - -	- - - - - - - - - - -
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliativ Beginning fun Plus: CO&DS Bond in Refundd Premiun Less: Principa Interest Dues an	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Denote activity in fund 210, Debt Service: In withheld terest (revenue on withheld MVLR) and balance as provided in prior school year Withheld terest (revenue on withheld MVLR) and bond proceeds In payments expenditure and fees (fees on bond interest above)	- - - - - - -	- - - - - - - - - - - -
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration founts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment fated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and payments expenditure	- - - - - - - -	- - - - - - - - - - - - - -
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer Dues an	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Denote activity in fund 210, Debt Service: In distributed defense on withheld MVLR) and bond proceeds In on refunded bonds Description In payments Description Descript	- - - - - - - -	- - - - - - - - - - - - - - - -

Brevard County School District

	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730 9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	029.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715 3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance I	oond refunding for the 2018-19 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2018-2019 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
	pital Projects, CO&DS	<u> </u>	<u> </u>
			
Account # 11XX	<u>Description</u> 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 To record CC	Interest on Undistributed CO&DS		50,017.52
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	-	-
3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		-
3321 3325 To record PY investment e	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	- -
3321 3325 To record PY investment e	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	-
3321 3325 To record PY investment ea Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description	-	-
3321 3325 To record PY investment expend 100 Geodurnt #7200/310	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services	40,481.46	
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	40,481.46	- - 40,481.46
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as	40,481.46	- - 40,481.46
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	40,481.46	- - 40,481.46
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	40,481.46	- - 40,481.46
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description		- - 40,481.46
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal	366,000.00	- - 40,481.46
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest		- - 40,481.46
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal	366,000.00 81,890.00	- - 40,481.46
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Industry withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees	366,000.00 81,890.00	- - 40,481.46
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	366,000.00 81,890.00	
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	366,000.00 81,890.00	- 434,836.99
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	366,000.00 81,890.00	434,836.99 936.94
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	366,000.00 81,890.00	- 434,836.99
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	366,000.00 81,890.00	434,836.99 936.94
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	366,000.00 81,890.00	434,836.99 936.94
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	366,000.00 81,890.00	434,836.99 936.94
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pescription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	366,000.00 81,890.00	434,836.99 936.94
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Total Service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Total Graph Service:	366,000.00 81,890.00	434,836.99 936.94 12,313.50
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatie Beginning fun	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pescription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	366,000.00 81,890.00	434,836.99 936.94
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pen of activity in fund 210, Debt Service: Indicated fees and transfer of prior year and balance as provided in prior school year	366,000.00 81,890.00	434,836.99 936.94 12,313.50 45,229.90
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pen of activity in fund 210, Debt Service: Indicated the service of the se	366,000.00 81,890.00	434,836.99 936.94 12,313.50 45,229.90 434,836.99
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denoted activity in fund 210, Debt Service: To withheld terest (revenue on withheld MVLR)	366,000.00 81,890.00	434,836.99 936.94 12,313.50 45,229.90
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pen of activity in fund 210, Debt Service: Indicated the service of the se	366,000.00 81,890.00	434,836.99 936.94 12,313.50 45,229.90 434,836.99
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 311XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunda	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds Of SE	366,000.00 81,890.00	434,836.99 936.94 12,313.50 45,229.90 434,836.99
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Beneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SEE/COBI Bonds Of SE	366,000.00 81,890.00	434,836.99 936.94 12,313.50 45,229.90 434,836.99
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refundo Premiur Less: Principa Interest	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and payments and payments and payments expenditure	366,000.00 81,890.00	434,836.99 936.94 12,313.50 45,229.90 434,836.99 936.94
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 33326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Denote activity in fund 210, Debt Service: In displayments are refunded bonds In payments In payment	366,000.00 81,890.00	434,836.99 936.94 12,313.50 45,229.90 434,836.99 936.94
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Refunda Premiur Less: Principa Interest Dues ar Paymer	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Provice SEE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Denote of activity in fund 210, Debt Service: In distributed description on refunded bonds Revenue on withheld MVLR) Revenue on withheld MVLR) Red bond proceeds In on refunded bonds Revenued interest above) Revenued bonds escrow agent	366,000.00 81,890.00	434,836.99 936.94 12,313.50 45,229.90 434,836.99 936.94 - - - 366,000.00 81,890.00
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash Description Description Of activity in fund 210, Debt Service, investment attending cash with fiscal agent to payments of refunded bonds escrow Description Desc	366,000.00 81,890.00	434,836.99 936.94 12,313.50 45,229.90 434,836.99 936.94 - - - 366,000.00 81,890.00
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Discounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description The service payments on the service of prior year and the service payments of accrued interest, and transfer of prior year and payments of refunded bonds escrow The service payment on withheld MVLR of the bond proceeds on on refunded bonds The payments expenditure and fees (fees on bond interest above) and fees on refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) at on refunded bonds The payments of the fees on refunded bonds (admin and underwriter fees) at on refunded bonds The payments of the payments of the fees on refunded bonds (admin and underwriter fees) at on refunded bonds The payments of the payments of the fees on refunded bonds (admin and underwriter fees) at on refunded bonds	366,000.00 81,890.00	434,836.99 936.94 12,313.50 45,229.90 434,836.99 936.94 - - - 366,000.00 81,890.00

Broward County School District

	Broward County School District		
Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	- -	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<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 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	5,075.70	
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)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2			
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	hand refunding for the 2019 10 fiscal year		
	bond refunding for the 2018-19 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u>		
2210	Cash Accrued Interest Payable	-	_
	nterest for the 2018-2019 fiscal year		
	•	'	
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	8,589,640.51	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	198,397.52 10,830.04	
9200/730	Interest	10,030.04	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		8,589,640.51
3325	Interest on Undistributed CO&DS		209,227.56
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
	CO&DS Distributed		
3321			-
3325	Interest on Undistributed CO&DS		-
3325 To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		-
3325 To record PY investment e	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
3325 To record PY investment e	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		
3325 To record PY investment e Fund 100 Ge Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Seneral Fund Description		-
3325 To record PY investment e Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Seneral Fund Description Professional and Technical Services	169,337.40	100,007,40
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	169,337.40	169,337.40
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as	169,337.40	169,337.40
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	169,337.40	169,337.40
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Description MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.	169,337.40	169,337.40
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description		169,337.40
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Description MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.	169,337.40 2,068,000.00 524,925.00	169,337.40
3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Poeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Poet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	2,068,000.00	169,337.40
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	2,068,000.00 524,925.00	169,337.40
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	2,068,000.00 524,925.00 848.80	169,337.40
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	2,068,000.00 524,925.00 848.80	
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	2,068,000.00 524,925.00 848.80	- 2,530,182.09
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	2,068,000.00 524,925.00 848.80	- 2,530,182.09 5,451.78
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	2,068,000.00 524,925.00 848.80	
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	2,068,000.00 524,925.00 848.80	- 2,530,182.09 5,451.78
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	2,068,000.00 524,925.00 848.80	- 2,530,182.09 5,451.78
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	2,068,000.00 524,925.00 848.80	- 2,530,182.09 5,451.78
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	2,068,000.00 524,925.00 848.80	- 2,530,182.09 5,451.78
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Descripti	2,068,000.00 524,925.00 848.80	- 2,530,182.09 5,451.78
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the service of prior school year	2,068,000.00 524,925.00 848.80	- 2,530,182.09 5,451.78 58,139.93
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual Service and Swithheld Swithheld	2,068,000.00 524,925.00 848.80	2,530,182.09 5,451.78 58,139.93 278,950.18 2,530,182.09
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual control of the service of the s	2,068,000.00 524,925.00 848.80	2,530,182.09 5,451.78 58,139.93 278,950.18 2,530,182.09 5,451.78
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the service on withheld MVLR) Indicate the service on withheld MVLR of the service of the service on withheld terest (revenue on withheld MVLR) Indicate the service of	2,068,000.00 524,925.00 848.80	2,530,182.09 5,451.78 58,139.93 278,950.18 2,530,182.09 5,451.78 678,000.00
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual control of the service of the s	2,068,000.00 524,925.00 848.80	2,530,182.09 5,451.78 58,139.93 278,950.18 2,530,182.09
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the service on withheld MVLR) Indicate the service on withheld MVLR of the service of the service on withheld terest (revenue on withheld MVLR) Indicate the service of	2,068,000.00 524,925.00 848.80	2,530,182.09 5,451.78 58,139.93 278,950.18 2,530,182.09 5,451.78 678,000.00
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS Bond in Refundd Premiur Less: Principa:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Or Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Con of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Bed bond proceeds In on refunded bonds	2,068,000.00 524,925.00 848.80	278,950.18 278,950.18 2,530,182.09 5,451.78 2,530,182.09 5,451.78 678,000.00 107,210.43
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds on on refunded bonds al payments expenditure and fees (fees on bond interest above)	2,068,000.00 524,925.00 848.80	278,950.18 278,950.18 278,950.18 2,530,182.09 5,451.78 678,000.00 107,210.43 2,068,000.00 524,925.00 848.80
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues an Paymer	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a cricicle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description The service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and inding cash with fiscal agent to payments of refunded bonds escrow The payments of the service on withheld MVLR of the service on the professional profession	2,068,000.00 524,925.00 848.80	2,530,182.09 5,451.78 58,139.93 278,950.18 2,530,182.09 5,451.78 678,000.00 107,210.43 2,068,000.00 524,925.00 848.80 778,203.21
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au Paymer Dues au	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a stricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Find balance as provided in prior school year Significant with the service on withheld MVLR) But the debt service on withheld MVLR) But the debt service on bond interest above) Control of the Florida Constitution. Control of the Flori	2,068,000.00 524,925.00 848.80	2,530,182.09 5,451.78 58,139.93 278,950.18 2,530,182.09 5,451.78 678,000.00 107,210.43 2,068,000.00 524,925.00 848.80 778,203.21
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au Paymer Dues au	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description Or Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Or of activity in fund 210, Debt Se	2,068,000.00 524,925.00 848.80	278,950.18 278,950.18 278,950.18 2,530,182.09 5,451.78 678,000.00 107,210.43 2,068,000.00 524,925.00 848.80

Calhoun County School District

Fund 310 Ca	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description Missallana and Britaria al/latena et Commant Before die a		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
through 1/1/2	A to refund callable portion of Series 2009-A due from 1/1/2020		
•			
	ebt Service Advance Bond Refunding		
Account # 1114	Description Cash with Fiscal/Service Agents		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2018-19 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2018-2019 fiscal year		
Year-end en	tries.	Debit	Credit
	apital Projects, CO&DS	DCDIL	<u>Orcun</u>
Account #	<u> </u>		
11XX	<u>Description</u> 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 3325	CO&DS Distributed Interest on Undistributed CO&DS		64,484.01 1,213.31
	D&DS disbursements, investment earnings, and treasury fees.		1,213.31
	out of the state o		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		-
0020	Deferred Revenues - Unavailable, CO&DS disbursements, and		
To record PY	Dolon da Novomado Chavanabio, Odabo diobardomento, and		
To record PY investment e	arnings.		
investment e	<u> </u>		
investment e Fund 100 Ge	eneral Fund		
investment e Fund 100 Ge Account #	eneral Fund Description	981.99	
investment e Fund 100 Ge	eneral Fund	981.99	981.99
investment e Fund 100 Ge Account # 7200/310 3323	eneral Fund Description Professional and Technical Services	981.99	981.99
investment e Fund 100 Ge Account # 7200/310 3323 To record am	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	981.99	981.99
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	981.99	981.99
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration COUNTY WITH TOWN TOWN THE PROFESSION OF TH	981.99	981.99
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal	981.99	981.99
investment e Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest	981.99 - -	981.99
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	981.99 - - -	981.99
investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	981.99 - - - - -	981.99
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	981.99 - - - - -	981.99
investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	981.99	981.99
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	981.99	981.99
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	981.99	981.99 - - - -
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	981.99	981.99
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Peneral Fund Description Professional and Technical Services	981.99	981.99
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	981.99	981.99
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	981.99	981.99
investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	981.99	981.99
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fui	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	981.99	981.99
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated the service of the service	981.99	981.99
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	981.99	981.99
investment e Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year	981.99	981.99
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiun	Peneral Fund Description Professional and Technical Services	981.99	981.99
investment e Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: Indicated terest (revenue on withheld MVLR) and bonds Swithheld Interest (revenue on withheld MVLR) and proceeds Interest (revenue on refunded bonds Interest (revenue on refunded bonds Interest (revenue on withheld MVLR) Interest (revenue on refunded bonds Interest (revenue	981.99	981.99 - - - - -
investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS Bond in Refund Premiur Less: Principa	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld Iterest (revenue on withheld MVLR) India balance as provided bonds In payments	981.99	981.99
investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiui Less: Principa Interest	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld terest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds all payments expenditure	981.99	981.99
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues an	Description Professional and Technical Services	981.99	981.99
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues an Paymer	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld terest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds all payments expenditure	981.99	981.99
investment e Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadence refuaden	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow For of activity in fund 210, Debt Service: Individual cash provided in prior school year Swithheld Iterest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds Tal payments Expenditure Indirect fees on bond interest above) Interest (fees on bond interest above) Interest (fees on bond interest above) Interest to refunded bonds escrow agent	981.99	981.99

Charlotte County School District

<u>runa 310 Ca</u>	pital Projects, COBI Bonds		_
Account #	Description		
11XX	Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	=	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 Na sa assa as	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	029.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance I	oond refunding for the 2018-19 fiscal year.		
_	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210 No accrued in	Accrued Interest Payable		-
ino accrued ii	nterest for the 2018-2019 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
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 3325	CO&DS Distributed		602,337.53
	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		12,729.17
TO TECOTO CC	odbo disbuisements, investment earnings, and treasury lees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
	Interest on Undistributed CO&DS		-
3325			
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
	•		
To record PY	arnings.		
To record PY investment ex	arnings.		
To record PY investment ex Fund 100 Ge Account #	arnings. eneral Fund Description Professional and Technical Services	10,302.30	
To record PY investment expend 100 Get Account #7200/310 3323	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	10,302.30	10,302.30
To record PY investment exercises Fund 100 Ge Account # 7200/310 3323 To record arm	ernings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as	10,302.30	10,302.30
To record PY investment expended 100 Geometric Account #7200/310 3323 To record amprovided in A	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	10,302.30	10,302.30
To record PY investment expended 100 Geometric Account #7200/310 3323 To record amprovided in A	ernings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as	10,302.30	10,302.30
To record PY investment expression of the following states of the following st	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	10,302.30	10,302.30
To record PY investment expended and the following states of the following sta	emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	74,000.00	10,302.30
To record PY investment expression of the following states of the following st	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	74,000.00 4,820.00	10,302.30
To record PY investment expression of the properties of the provided in A Fund 210 De Account # 9200/710 9200/730	emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	74,000.00 4,820.00 33.68	10,302.30
To record PY investment expression of the proof of the pr	eneral Fund Description Professional and Technical Services	74,000.00 4,820.00	10,302.30
To record PY investment expression of the properties of the provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Let Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	74,000.00 4,820.00 33.68	10,302.30
To record PY investment expression of the proof of the pr	eneral Fund Description Professional and Technical Services	74,000.00 4,820.00 33.68	10,302.30 - 74,180.17
To record PY investment expression of the provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114	emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Let Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	74,000.00 4,820.00 33.68	
To record PY investment expression of the provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 92999/761 2210 1114 3322	emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Let Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	74,000.00 4,820.00 33.68	- 74,180.17
To record PY investment experience of the provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 111XX	emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	74,000.00 4,820.00 33.68	- 74,180.17 159.84
To record PY investment expression of the provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, relations from the provided in A Fund 210 De Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX	emings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Founds withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	74,000.00 4,820.00 33.68	- 74,180.17 159.84
To record PY investment expended in Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu	emings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as Peticle XII, Section 9, Subsection (d) of the Florida Constitution. Petic Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash WILL Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash	74,000.00 4,820.00 33.68	- 74,180.17 159.84
To record PY investment expended in Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu	emings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Founds withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	74,000.00 4,820.00 33.68	- 74,180.17 159.84
To record PY investment expression of the provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	emings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Founds withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	74,000.00 4,820.00 33.68	- 74,180.17 159.84
To record PY investment expression of the provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refuagent.	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Peneral Fund Professional and Technical Services CO&DS Withheld for actual administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Peter Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pen of activity in fund 210, Debt Service:	74,000.00 4,820.00 33.68	74,180.17 159.84 4,513.67
To record PY investment expression of the provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refuagent.	emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	74,000.00 4,820.00 33.68	- 74,180.17 159.84
To record PY investment expression of the provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Peneral Fund Professional and Technical Services CO&DS Withheld for actual administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Peter Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pen of activity in fund 210, Debt Service:	74,000.00 4,820.00 33.68	74,180.17 159.84 4,513.67
To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning für Plus: CO&DS	Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pricial XII, Section 9, Subsection (d) of the Florida Constitution. Pereception Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Cosh Swith Fiscal/Service Agents Cosh with Fiscal/Service Agents Cosh Sunking Fund Earnings Cash Description Redemption of Principal Interest Redemption of Principal In	74,000.00 4,820.00 33.68	74,180.17 159.84 4,513.67 5,243.66
To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Reconciliation Beginning für Plus: CO&DS Bond in	Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Perero Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in fund 210, Debt Service: The delance as provided in prior school year	74,000.00 4,820.00 33.68	74,180.17 159.84 4,513.67 5,243.66 74,180.17
To record PY investment experience of the provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refuagent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunda Premiur	Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Perero Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow For of activity in fund 210, Debt Service: The withheld terest (revenue on withheld MVLR)	74,000.00 4,820.00 33.68	74,180.17 159.84 4,513.67 5,243.66 74,180.17
To record PY investment experience of the provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refuagent. Reconciliatie Beginning für Plus: CO&DS Bond in Refunde Premiur Less:	Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pricial XII, Section 9, Subsection (d) of the Florida Constitution. Perecent Service, SEE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow For of activity in fund 210, Debt Service: In diabalance as provided in prior school year Se withheld Interest (revenue on withheld MVLR) Inte	74,000.00 4,820.00 33.68	74,180.17 159.84 4,513.67 5,243.66 74,180.17 159.84
To record PY investment experience of the provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3336 111XX To record delearnings, relaadvance refuadent. Premiur Less: Principa	Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pricial XII, Section 9, Subsection (d) of the Florida Constitution. Pereception Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Per of activity in fund 210, Debt Service: The distribution of the MVLR withheld for debt service investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow The of activity in fund 210, Debt Service: The distribution of the MVLR withheld for debt service investment attended bonds escrow The of activity in fund 210, Debt Service: The distribution of the MVLR withheld for debt service investment attended bonds escrow The of activity in fund 210, Debt Service: The distribution of the first activity in fund 210, Debt Service: The distribution of the first activity in fund 210, Debt Service: The distribution of the Florida Constitution fees as a service and manufacture fees according to the Florida Constitution fees according to the Fl	74,000.00 4,820.00 33.68	5,243.66 74,180.17 159.84 4,513.67 5,243.66 74,180.17 159.84
To record PY investment experience of the provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relead advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunder Premiur Less: Principa Interest	Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds all payments expenditure	74,000.00 4,820.00 33.68	5,243.66 74,180.17 159.84 4,513.67
To record PY investment experience of the provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record delearnings, relaadvance refu adequate. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash with fiscal agent to payments of refunded bonds escrow Con of activity in fund 210, Debt Service: Con of activity in fund 210, Debt Se	74,000.00 4,820.00 33.68	5,243.66 74,180.17 159.84 4,513.67 5,243.66 74,180.17 159.84
To record PY investment expression of the provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning für Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds all payments expenditure	74,000.00 4,820.00 33.68	5,243.66 74,180.17 159.84 4,513.67
To record PY investment experience of the provided in A Fund 210 De Account # 3220/710 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 33322 3326 111XX To record delearnings, relaadvance refuagent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Perero Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow For of activity in fund 210, Debt Service: The diabance as provided in prior school year The withheld terest (revenue on withheld MVLR) and bond proceeds The payments	74,000.00 4,820.00 33.68	5,243.66 74,180.17 159.84 4,513.67

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

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credi
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	- -	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 Series 2010-	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2009-A due from 1/1/2020		-
through 1/1/2	·		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2018-19 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable nterest for the 2018-2019 fiscal year		-
	•		
Year-end en		<u>Debit</u>	Credi
	pital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	1 200 065 20	
1220	Due from Other Agencies	1,399,065.30 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
	CO&DS Distributed Interest on Undistributed CO&DS		1,399,065.30 28,257.01
3325			
3325 To record CO	Interest on Undistributed CO&DS	-	
3325 To record CC 2632	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees.		
3325 To record CC 2632 3321 3325	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	
3325 To record CC 2632 3321 3325 To record PY	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and	-	
3325 To record CC 2632 3321 3325 To record PY investment e	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS O Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Seneral Fund	-	
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account #	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	22,869.69	
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	22,869.69	28,257.01 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	22,869.69	28,257.01 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS OEferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	- 22,869.69	28,257.01 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	22,869.69	28,257.01 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		28,257.01 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 22,869.69 93,000.00 13,110.00	28,257.01 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	93,000.00	
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	93,000.00 13,110.00	28,257.01 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7300/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	93,000.00 13,110.00	28,257.01 - -
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	93,000.00 13,110.00	28,257.01 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/730 9210 1114 3322 3326	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	93,000.00 13,110.00	28,257.01 - - 22,869.69 - 102,711.01 221.3
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	93,000.00 13,110.00	28,257.01 - - - 22,869.69
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	93,000.00 13,110.00	28,257.01 - - 22,869.69 - 102,711.01 221.3
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	93,000.00 13,110.00	28,257.01 - - 22,869.69 - 102,711.01 221.3
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	93,000.00 13,110.00	28,257.01 - - 22,869.69 - 102,711.01 221.3
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	93,000.00 13,110.00	28,257.01 - - 22,869.69 - 102,711.01 221.3
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	93,000.00 13,110.00	28,257.01 - - 22,869.69 - 102,711.01 221.3
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fun Plus:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	93,000.00 13,110.00	28,257.01 - - - 22,869.69 - 102,711.01 221.3 3,224.3
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatio Beginning fur Plus: CO&DS	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	93,000.00 13,110.00	28,257.01 102,711.01 221.3 3,224.3 7,689.6
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	93,000.00 13,110.00	28,257.01 - - - 22,869.69 - 102,711.01 221.3 3,224.3
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refunde Premiur	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	93,000.00 13,110.00	28,257.01 102,711.01 221.3 3,224.3 7,689.6
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bods Refundd Premiur Less:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	93,000.00 13,110.00	28,257.01
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refundd Premiur Less: Principa	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	93,000.00 13,110.00	28,257.01
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refundol Premiur Less: Principa Interest	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	93,000.00 13,110.00	28,257.01
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliativ Beginning fur Plus:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	93,000.00 13,110.00	28,257.01
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest Dues an Paymer Dues an	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	93,000.00 13,110.00	28,257.01
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest Dues an Paymer Dues an	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	93,000.00 13,110.00	28,257.01

Citrus County School District

Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
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)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	029.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	=	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2018-19 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
	nterest for the 2018-2019 fiscal year		
., .		- · · ·	
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<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 Interest on Undistributed CO&DS		540,075.76
3325			11,637.18
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	_	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 100 Ge	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	9,418.50	
3323	CO&DS Withheld for Administration	-,	9,418.50
To record an	nounts withheld from MVLR for actual administration fees as		
provided in A	article XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Fund 210 Da	CC. 7100, CDE, COSI BOING		
	Description		
Account #	Description Redomption of Principal	70 000 00	
Account # 9200/710	Redemption of Principal	78,000.00 4 900.00	
Account # 9200/710 9200/720	Redemption of Principal Interest	4,900.00	
Account # 9200/710 9200/720 9200/730	Redemption of Principal Interest SBA Sinking Fund Administration Fees		
Account # 9200/710 9200/720	Redemption of Principal Interest	4,900.00	
Account # 9200/710 9200/720 9200/730 9299/761	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	4,900.00	-
Account # 9200/710 9200/720 9200/730 9299/761 2210	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	4,900.00	- 78,405.74
Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	4,900.00	- 78,405.74 168.94
Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	4,900.00	
Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	4,900.00	168.94
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	4,900.00	168.94
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	4,900.00	168.94
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	4,900.00	168.94
Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	4,900.00	168.94
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuagent.	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	4,900.00	168.94 4,360.92
Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladadvance refuadent. Reconciliation	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	4,900.00	168.94
Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year	4,900.00	168.94 4,360.92 5,040.58
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld	4,900.00	168.94 4,360.92
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld terest (revenue on withheld MVLR)	4,900.00	168.94 4,360.92 5,040.58 78,405.74
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Plus: CO&DS Bond in Refundi	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld	4,900.00	168.94 4,360.92 5,040.58 78,405.74
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Plus: CO&DS Bond in Refundi	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld terest (revenue on withheld MVLR) ed bond proceeds	4,900.00	168.94 4,360.92 5,040.58 78,405.74
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld terest (revenue on withheld MVLR) ed bond proceeds	4,900.00	168.94 4,360.92 5,040.58 78,405.74
Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladadvance refuadent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR) and bond proceeds on on refunded bonds	4,900.00	168.94 4,360.92 5,040.58 78,405.74 168.94
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refundu Premiur Less: Principa Interest	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld Iterest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds In payments	4,900.00	168.94 4,360.92 5,040.58 78,405.74 168.94 - - 78,000.00 4,900.00
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues ar	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds In payments Expenditure	4,900.00	168.94 4,360.92 5,040.58 78,405.74 168.94 - - 78,000.00 4,900.00
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR) Indicated bonds	4,900.00	168.94 4,360.92 5,040.58 78,405.74 168.94
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) Individual bonds Individual payments Individual bonds Individual payments Individual bonds Individual b	4,900.00	168.94 4,360.92 5,040.58 78,405.74 168.94 - - 78,000.00 4,900.00

Collier County School District

Fund 310 C:	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
I unu 310 Ce	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description Missellaneous Principal/Interset Current Potunding		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	•		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		- -
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2018-19 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable nterest for the 2018-2019 fiscal year		-
ino accided i	illerest for the 2010-2019 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	1,893,875.79	
1220 9200/730	Due from Other Agencies	34,412.46	
9200/730	Dues and Fees (Administrative expense) Interest	1,878.49	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,893,875.79
3325	Interest on Undistributed CO&DS		36,290.95
To record Co	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e			
Fund 100 G	eneral Fund		
	B		
	Description Professional and Technical Services	20 274 02	
7200/310	<u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	29,371.92	29,371.92
7200/310 3323	Professional and Technical Services	29,371.92	29,371.92
7200/310 3323 To record an	Professional and Technical Services CO&DS Withheld for Administration	29,371.92	29,371.92
7200/310 3323 To record an provided in A	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	29,371.92	29,371.92
7200/310 3323 To record an provided in A Fund 210 De	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	29,371.92	29,371.92
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	35,000.00	29,371.92
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	35,000.00 2,470.00	29,371.92
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	35,000.00	29,371.92
provided in A	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	35,000.00 2,470.00 15.84	29,371.92
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	35,000.00 2,470.00 15.84	_
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	35,000.00 2,470.00 15.84	34,880.29
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. 2bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	35,000.00 2,470.00 15.84	34,880.29 75.16
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	35,000.00 2,470.00 15.84	34,880.29
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. 2bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	35,000.00 2,470.00 15.84	34,880.29 75.16
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reli	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. 2bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	35,000.00 2,470.00 15.84	34,880.29 75.16
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reli	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. 2bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	35,000.00 2,470.00 15.84	34,880.29 75.16
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. 2bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	35,000.00 2,470.00 15.84	34,880.29 75.16
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	35,000.00 2,470.00 15.84	34,880.29 75.16 2,530.39
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as noticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	35,000.00 2,470.00 15.84	34,880.29 75.16
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. 2bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year	35,000.00 2,470.00 15.84	34,880.29 75.16 2,530.39 2,970.31 34,880.29
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. 2bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR)	35,000.00 2,470.00 15.84	34,880.29 75.16 2,530.39
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Iterest (revenue on withheld MVLR) ed bond proceeds	35,000.00 2,470.00 15.84	34,880.29 75.16 2,530.39 2,970.31 34,880.29
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. 2bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR)	35,000.00 2,470.00 15.84	34,880.29 75.16 2,530.39 2,970.31 34,880.29
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refu	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) and balance as provided in prior school year So withheld terest (revenue on withheld MVLR) and payments	35,000.00 2,470.00 15.84	34,880.29 75.16 2,530.39 2,970.31 34,880.29
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus:	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow So withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure	35,000.00 2,470.00 15.84	2,970.31 34,880.29 75.16 2,530.39 34,880.29 75.16 - - 35,000.00 2,470.00
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Iterest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds In payments In expenditure In diese (fees on bond interest above)	35,000.00 2,470.00 15.84	2,970.31 34,880.29 75.16 2,530.39 34,880.29 75.16
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues a Paymer	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated bonds are provided in prior school year S withheld Iterest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds The professional administration fees as a payments The provided bonds are provided bonds escrow agent The provided bonds are provided bonds escrow agent	35,000.00 2,470.00 15.84	2,970.31 34,880.29 75.16 2,530.39 34,880.29 75.16 - - 35,000.00 2,470.00
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refu	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Iterest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds In payments In expenditure In diese (fees on bond interest above)	35,000.00 2,470.00 15.84	2,970.31 34,880.29 75.16 2,530.39 34,880.29 75.16 - - 35,000.00 2,470.00

Columbia County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	- -	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 Series 2010-	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2009-A due from 1/1/2020		-
through 1/1/2	•		
J	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	, issues interest. ayabio (officing ratio robitally)		
No advance	bond refunding for the 2018-19 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2018-2019 fiscal year		
Year-end en	tries:	Debit	Credit
	apital Projects, CO&DS		
Account #	Description		
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 3321	Deferred Revenues - Unavailable CO&DS Distributed		337,509.51
3325	Interest on Undistributed CO&DS		6.387.64
To record CO	D&DS disbursements, investment earnings, and treasury fees.		-,
0000	D (1D		
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	_
3325	Interest on Undistributed CO&DS		-
To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 100 G	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	5,169.81	
3323	CO&DS Withheld for Administration		5,169.81
	nounts withheld from MVLR for actual administration fees as		
•	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account #	Description Redemption of Principal	0.000.00	
9200/710 9200/720	Redemption of Principal Interest	2,000.00 140.00	
9200/720	SBA Sinking Fund Administration Fees	0.90	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		4.074.00
3322	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Famings		1,974.68 4.25
	SBA Sinking Fund Earnings Cash	-	4.25 161.97
3326 11XX	bt service payments, MVLR withheld for debt service, investment		101.07
3326 11XX	Paymone, mr = c mainoid for door dol vido, invodition		
3326 11XX To record de	ated fees, reversal of accrued interest, and transfer of prior year		
3326 11XX To record de earnings, rela advance refu	ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow		
3326 11XX To record de earnings, rela			
3326 11XX To record de earnings, rela advance refu agent.	nding cash with fiscal agent to payments of refunded bonds escrow		
3326 11XX To record de earnings, rela advance refu agent. Reconciliati	nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:		186 49
3326 11XX To record de earnings, rela advance refu agent. Reconciliati	nding cash with fiscal agent to payments of refunded bonds escrow		186.49
3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS	on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld		1,974.68
3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in	on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld terest (revenue on withheld MVLR)		1,974.68
3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund	nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year s withheld terest (revenue on withheld MVLR) ed bond proceeds		1,974.68
3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu	on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld terest (revenue on withheld MVLR)		1,974.68
3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less:	nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year s withheld terest (revenue on withheld MVLR) ed bond proceeds		1,974.68 4.25 - -
3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus:	nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year s withheld terest (revenue on withheld MVLR) ed bond proceeds in on refunded bonds		186.49 1,974.68 4.25 - - 2,000.00 140.00
3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a	on of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds in on refunded bonds al payments expenditure and fees (fees on bond interest above)		1,974.68 4.25 - - 2,000.00 140.00
3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues a Paymer	on of activity in fund 210, Debt Service: Indibalance as provided in prior school year is withheld iterest (revenue on withheld MVLR) and bond proceeds in on refunded bonds all payments expenditure and fees (fees on bond interest above) ints to refunded bonds escrow agent		1,974.68 4.25 - - 2,000.00
3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus:	on of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds in on refunded bonds al payments expenditure and fees (fees on bond interest above)		1,974.68 4.25 - - 2,000.00 140.00
3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus:	nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the bond balance as provided in prior school year is withheld terest (revenue on withheld MVLR) and bond proceeds in on refunded bonds all payments expenditure and fees (fees on bond interest above) and the service of the bonds of the		1,974.68 4.25 - - 2,000.00 140.00 0.90

Dade County School District

Account #	apital Projects, COBI Bonds		Credit
	apital i rojects, cobi bolias		
	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
			-
	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<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	-	707.000.00
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)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2			
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		=
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2018-19 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2018-2019 fiscal year		
Year-end en	4rion	Dobit	Cradit
		<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<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	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	_	
	COVIDS DISTRIBUTED		_
3321	CO&DS Distributed Interest on Undistributed CO&DS		-
3321 3325	Interest on Undistributed CO&DS		-
3321 3325 To record PY	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and		-
3321 3325 To record PY investment e	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		Ī
3325 To record PY investment e Fund 100 Ge	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund		-
3321 3325 To record PY investment e Fund 100 Ge Account #	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description		-
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services	224,795.70	-
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	224,795.70	- - 224,795.70
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	224,795.70	224,795.70
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	224,795.70	- - 224,795.70
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	224,795.70	224,795.70
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	224,795.70	224,795.70
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	224,795.70 1,179,000.00	224,795.70
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest	1,179,000.00 467,792.50	224,795.70
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,179,000.00	224,795.70
3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arrings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. entry Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,179,000.00 467,792.50	224,795.70
3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record amprovided in A Fund 210 Dc Account # 9200/710 9200/720 9200/730 9299/761 2210	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arrings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ent Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,179,000.00 467,792.50	224,795.70
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,179,000.00 467,792.50	
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9229/761 2210 1114 3322	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,179,000.00 467,792.50	- 1,608,691.33
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,179,000.00 467,792.50	- 1,608,691.33 3,466.23
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9229/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,179,000.00 467,792.50	_
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	1,179,000.00 467,792.50	- 1,608,691.33 3,466.23
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, relations	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	1,179,000.00 467,792.50	- 1,608,691.33 3,466.23
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	1,179,000.00 467,792.50	- 1,608,691.33 3,466.23
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, relations	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	1,179,000.00 467,792.50	- 1,608,691.33 3,466.23
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	1,179,000.00 467,792.50	- 1,608,691.33 3,466.23
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	1,179,000.00 467,792.50	- 1,608,691.33 3,466.23
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description On SBE COBI Bonds CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description On SBE COBI Bonds SBA Sinking Fund Earning SBA	1,179,000.00 467,792.50	- 1,608,691.33 3,466.23 35,256.37
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indibalance as provided in prior school year	1,179,000.00 467,792.50	- 1,608,691.33 3,466.23 35,256.37 244,472.75 1,608,691.33
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR)	1,179,000.00 467,792.50	244,472.75 1,608,691.33 35,256.37 244,472.75 1,608,691.33 3,466.23
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indiana Sanking Covernation of the Service of the Service of Swithheld Interest (revenue on withheld MVLR) Swithheld Interest (revenue on withheld MVLR) Swithheld Interest (revenue on withheld MVLR)	1,179,000.00 467,792.50	- 1,608,691.33 3,466.23 35,256.37 244,472.75 1,608,691.33
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiun	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR)	1,179,000.00 467,792.50	244,472.75 1,608,691.33 35,256.37 244,472.75 1,608,691.33 3,466.23
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less:	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indicated fees, reversue on withheld MVLR) By Withheld Sterest (revenue on withheld MVLR) By Service of Service of Service on on refunded bonds The service of Service on on refunded bonds	1,179,000.00 467,792.50	244,472.75 1,608,691.33 35,256.37 244,472.75 1,608,691.33 3,466.23 787,000.00 124,356.18
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS Bond in Refundd Premiun Less: Principa:	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Coash Description Redemption of Principal Interest Coash Description Redemption of Principal Interest Payments Description Redemption of Principal Interest Payments to Refunding Bond Service Agents Coash Accrued Interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Description On of activity in fund 210, Debt Service: Ind balance as provided in prior school year Service Revenue on withheld MVLR) Redemption of Principal Interest (revenue on withheld MVLR) Redemption of Principal Interest (revenue on withheld MVLR) Redemption of Principal Interest Payable Coash Redemption of Principal Interest Coash Redemption of Principal Interest Coash Redemption of Principal Interest Redemption of Principal	1,179,000.00 467,792.50	244,472.75 1,608,691.33 35,256.37 244,472.75 1,608,691.33 3,466.23 787,000.00 124,356.18 1,179,000.00
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel; advance refu agent. Reconciliati Beginning fun Plus: CO&DS Bond in Refundd Premiun Less: Principa Interest	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a professional service and professional administration fees as a professional service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cosh Description SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earning SBA Sinking Fund Earning SBA Sinking Fund Earning SBA Sinkin	1,179,000.00 467,792.50	244,472.75 1,608,691.33 35,256.37 244,472.75 1,608,691.33 3,466.23 787,000.00 124,356.18 1,179,000.00 467,792.50
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus:	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a unitial XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow / On of activity in fund 210, Debt Service: Ind balance as provided in prior school year / Withheld Interest (revenue on withheld MVLR) / Red bond proceeds Interest (revenue on withheld MVLR) / Red bond proceeds Interest (revenue on withheld MVLR) / Red bond proceeds Interest (revenue on withheld MVLR) / Red bond proceeds Interest (revenue on withheld MVLR) / Red bond proceeds Interest (revenue on withheld MVLR) / Description / Des	1,179,000.00 467,792.50	244,472.75 1,608,691.33 35,256.37 244,472.75 1,608,691.33 3,466.23 787,000.00 124,356.18 1,179,000.00 467,792.50 621.43
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues an Paymer	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow / On of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Indicated the service on withheld MVLR) Indicated the service on withheld MVLR) Indicated the service on bond interest above) Interest (fees on bond interest above) Interest (fees on bond interest above) Interest to refunded bonds escrow agent	1,179,000.00 467,792.50	244,472.75 1,608,691.33 35,256.37 244,472.75 1,608,691.33 3,466.23 787,000.00 124,356.18 1,179,000.00 467,792.50 621.43 903,222.44
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au Paymer Dues au	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services	1,179,000.00 467,792.50	244,472.75 1,608,691.33 35,256.37 244,472.75 1,608,691.33 3,466.23 787,000.00 124,356.18 1,179,000.00 467,792.50 621.43
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au Paymer Dues au	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services	1,179,000.00 467,792.50	244,472.75 1,608,691.33 35,256.37 244,472.75 1,608,691.33 3,466.23 787,000.00 124,356.18 1,179,000.00 467,792.50 621.43 903,222.44

Desoto County School District

	Iting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	Credit
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		-
	,		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds		-
2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		_
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	·		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	=	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2018-19 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2018-2019 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	158,114.90	
1220	Due from Other Agencies	3,252.48	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	177.55	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		158,114.90
3325	Interest on Undistributed CO&DS		3,430.03
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	_	
3321	CO&DS Distributed		_
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 100 G	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	2,776.08	
3323	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as		2,776.08
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
•	• •		
Filled 310 D			
	Pet Service, SBE/COBI Bonds Description		
Account #	<u>Description</u>	24.000 00	
		24,000.00 1,500.00	
Account # 9200/710	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees		
Account # 9200/710 9200/720 9200/730 9299/761	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,500.00	
Account # 9200/710 9200/720 9200/730 9299/761 2210	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,500.00 10.98	
Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,500.00 10.98	- 24 181 02
Account # 9200/710 9200/720 9200/730 9299/761 2210	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,500.00 10.98	- 24,181.02 52.10
Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,500.00 10.98	
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	1,500.00 10.98	52.10
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reli	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	1,500.00 10.98	52.10
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	1,500.00 10.98	52.10
Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	1,500.00 10.98	52.10
Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	1,500.00 10.98	52.10
Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, rel: advance refuagent. Reconciliati Beginning fu	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	1,500.00 10.98	52.10
Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated the service of the service	1,500.00 10.98	52.10 1,277.86 1,483.27
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld	1,500.00 10.98	52.10 1,277.86
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu Plus: CO&DS Bond in	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated the service of the service	1,500.00 10.98	52.10 1,277.86 1,483.27 24,181.02
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld terest (revenue on withheld MVLR)	1,500.00 10.98	52.10 1,277.86 1,483.27 24,181.02
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds an on refunded bonds	1,500.00 10.98	1,483.27 24,181.02 52.10
Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principa	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year Si withheld Iterest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds all payments	1,500.00 10.98	1,483.27 24,181.02 52.10 - 24,000.00
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu Less: Principa Interest	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds In payments Expenditure	1,500.00 10.98	1,483.27 24,181.02 52.10 - 24,000.00 1,500.00
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principe Interest Dues a	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year Si withheld Iterest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds all payments	1,500.00 10.98	1,483.27 24,181.02 52.10 - 24,000.00
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues a Paymer	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year Swithheld terest (revenue on withheld MVLR) ed bond proceeds on on refunded bonds al payments expenditure and fees (fees on bond interest above)	1,500.00 10.98	1,483.27 24,181.02 52.10 - 24,000.00 1,500.00
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld terest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds all payments expenditure Indiffes (fees on bond interest above) Ints to refunded bonds escrow agent India fees on refunded bonds (admin and underwriter fees) Into on refunded bonds	1,500.00 10.98	1,483.27 24,181.02 52.10 - 24,000.00 1,500.00

Dixie County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	=	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3711	Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriters discount) Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	029.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	ayaala (ag . ana / looraala)		
No advance	bond refunding for the 2018-19 fiscal year.		
	ebt Service, SBE/COBI Bonds		
	<u>.</u>		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable	-	_
	nterest for the 2018-2019 fiscal year		
	·		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<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 2632	Interest Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		48,194.76
3325	Interest on Undistributed CO&DS		1,539.02
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		-
investment e			
	•		
Fund 100 Ge	-		
Account #	Description Professional and Tachnical Services	4.045.00	
7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	1,245.60	1,245.60
	nounts withheld from MVLR for actual administration fees as		1,240.00
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
•	ebt Service, SBE/COBI Bonds		
. unu 2 10 DE	<u>.</u>		
A 000011-1 "	<u>Description</u> Redemption of Principal	29,000.00	
	ποσοπρίωπ οι επιωβαί		
Account # 9200/710 9200/720	Interest	อ.ออบ บบ	
		5,530.00 15.26	
9200/710 9200/720	Interest		
9200/710 9200/720 9200/730 9299/761 2210	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	15.26	
9200/710 9200/720 9200/730 9299/761 2210 1114	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	15.26	-
9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	15.26	- 33,599.64
9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	15.26	72.40
9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	15.26	
9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	15.26	72.40
9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	15.26	72.40
9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	15.26	72.40
9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent.	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	15.26	72.40
9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	15.26	72.40 873.22
9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	15.26	72.40
9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year	15.26	72.40 873.22 3,115.21
9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld	15.26	72.40 873.22 3,115.21 33,599.64
9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld terest (revenue on withheld MVLR)	15.26	72.40 873.22 3,115.21
9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Plus: CO&DS Bond in Refundi	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds	15.26	72.40 873.22 3,115.21 33,599.64
9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Plus: CO&DS Bond in Refundi	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld terest (revenue on withheld MVLR)	15.26	72.40 873.22 3,115.21 33,599.64
9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds	15.26	72.40 873.22 3,115.21 33,599.64
9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds an on refunded bonds	15.26	72.40 873.22 3,115.21 33,599.64 72.40
9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year Swithheld terest (revenue on withheld MVLR) ed bond proceeds on on refunded bonds al payments expenditure and fees (fees on bond interest above)	15.26	72.40 873.22 3,115.21 33,599.64 72.40 - - 29,000.00 5,530.00
9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year swithheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure and fees (fees on bond interest above) at to refunded bonds escrow agent	15.26	72.40 873.22 3,115.21 33,599.64 72.40 - - 29,000.00 5,530.00
9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld terest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds al payments expenditure Ind fees (fees on bond interest above) Ints to refunded bonds escrow agent Ind fees on refunded bonds (admin and underwriter fees)	15.26	72.40 873.22 3,115.21 33,599.64 72.40 - - 29,000.00
9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds all payments expenditure Ind fees (fees on bond interest above) Ints to refunded bonds escrow agent Ind fees on refunded bonds (admin and underwriter fees) Into on refunded bonds Into on refunded bonds	15.26	72.40 873.22 3,115.21 33,599.64 72.40 - - 29,000.00 5,530.00

Duval County School District

	lting from bond issuance and refunding: pital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		-
	•		
	bt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding		
9200/790	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 Sorios 2010	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2009-A due from 1/1/2020		-
through 1/1/2	·		
•	bt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
<u>-</u>	Accided interest rayable (Siliking rund Accidats)		-
No advance I	oond refunding for the 2018-19 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2018-2019 fiscal year		
Year-end en	ries:	Debit	Credit
	pital Projects, CO&DS		
Account #	Description		
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 3321	Deferred Revenues - Unavailable CO&DS Distributed		- 4,210,102.52
3325	Interest on Undistributed CO&DS		81,358.03
	0&DS disbursements, investment earnings, and treasury fees.		0.,000.00
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
3325	Interest on Undistributed CO&DS		_
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e			
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	65,846.76	
3323	1 Totossional and Toolinical Oct vices	00,0 .0 0	
	CO&DS Withheld for Administration	00,0 10.1 0	65,846.76
	CO&DS Withheld for Administration lounts withheld from MVLR for actual administration fees as	00,0 10.11 0	65,846.76
	CO&DS Withheld for Administration	33,5 .5 5	65,846.76
provided in A	CO&DS Withheld for Administration lounts withheld from MVLR for actual administration fees as	30,010.10	65,846.76
provided in A Fund 210 De Account #	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	30,610.10	65,846.76
provided in A Fund 210 De Account # 9200/710	CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	112,000.00	65,846.76
provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	112,000.00 5,960.00	65,846.76
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	112,000.00	65,846.76
provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	112,000.00 5,960.00 51.69	65,846.76
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bit Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	112,000.00 5,960.00 51.69	65,846.76
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	112,000.00 5,960.00 51.69	- 113,834.72
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	112,000.00 5,960.00 51.69	- 113,834.72 245.28
provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	112,000.00 5,960.00 51.69	- 113,834.72
provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	112,000.00 5,960.00 51.69	- 113,834.72 245.28
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	112,000.00 5,960.00 51.69	- 113,834.72 245.28
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. In the Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	112,000.00 5,960.00 51.69	- 113,834.72 245.28
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	112,000.00 5,960.00 51.69	- 113,834.72 245.28
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliation	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. **Description** Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow to not activity in fund 210, Debt Service:	112,000.00 5,960.00 51.69	- 113,834.72 245.28 3,931.69
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatia Beginning fur	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	112,000.00 5,960.00 51.69	- 113,834.72 245.28
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fun Plus:	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. **Description** Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow to not activity in fund 210, Debt Service:	112,000.00 5,960.00 51.69	- 113,834.72 245.28 3,931.69
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year	112,000.00 5,960.00 51.69	113,834.72 245.28 3,931.69 4,372.54
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond in Refunde	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. **Description** Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow **Den of activity in fund 210, Debt Service:** withheld derest (revenue on withheld MVLR) and bond proceeds	112,000.00 5,960.00 51.69	113,834.72 245.28 3,931.69 4,372.54 113,834.72
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond in Refunda Premiur	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. **Description** Redemption of Principal Interest** SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow **Den of activity in fund 210, Debt Service:** and balance as provided in prior school year withheld terest (revenue on withheld MVLR)	112,000.00 5,960.00 51.69	113,834.72 245.28 3,931.69 4,372.54 113,834.72
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3326 11XX To record del earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds	112,000.00 5,960.00 51.69	4,372.54 113,834.72 245.28 3,931.69
provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. but Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds Il payments	112,000.00 5,960.00 51.69	4,372.54 113,834.72 245.28 3,931.69 4,372.54 113,834.72 245.28
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds	112,000.00 5,960.00 51.69	4,372.54 113,834.72 245.28 3,931.69
provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliative Beginning fur Plus:	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. In the Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow In of activity in fund 210, Debt Service: In displayments are payments on refunded bonds In payments expenditure	112,000.00 5,960.00 51.69	4,372.54 113,834.72 245.28 3,931.69 4,372.54 113,834.72 245.28
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues ar Paymer Dues ar Paymer Dues ar	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. In Secription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow In of activity in fund 210, Debt Service: In dibalance as provided in prior school year withheld Iterest (revenue on withheld MVLR) In payments In the service payment and underwriter fees)	112,000.00 5,960.00 51.69	4,372.54 113,834.72 245.28 3,931.69 4,372.54 113,834.72 245.28
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues ar Paymer Dues ar Paymer Dues ar	CO&DS Withheld for Administration tounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow bon of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds all payments expenditure and fees (fees on bond interest above) and fees (fees on refunded bonds (admin and underwriter fees) at on refunded bonds at the fees on refunded bonds (admin and underwriter fees) at on refunded bonds	112,000.00 5,960.00 51.69	4,372.54 113,834.72 245.28 3,931.69 4,372.54 113,834.72 245.28

Escambia County School District

Fund 310 Ca	lting from bond issuance and refunding: pital Projects, COBI Bonds	<u>Debit</u>	Credit
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		=
	ey bond issues for the 2018-2019 fiscal year.		-
	· · · · · · · · · · · · · · · · · · ·		
	bt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 Series 2010	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2009-A due from 1/1/2020		-
through 1/1/2	·		
•	bt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		=
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	oond refunding for the 2018-19 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2018-2019 fiscal year		
Year-end ent	ring.	Debit	Credit
		Debit	Credit
	pital Projects, CO&DS		
Account #	<u>Description</u> Cash	1 204 500 20	
11XX 1220	Due from Other Agencies	1,384,598.29 28,373.06	
9200/730	Dues and Fees (Administrative expense)	1,548.82	
9200/710	Interest	.,0.10102	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,384,598.29
	Interest on Undistributed CO&DS		
3325			29,921.88
	0&DS disbursements, investment earnings, and treasury fees.		29,921.88
		_	29,921.88
To record CC	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	29,921.88
To record CC 2632 3321 3325	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	29,921.88 - -
To record CC 2632 3321 3325 To record PY	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	29,921.88 - -
To record CC 2632 3321 3325 To record PY investment ea	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	29,921.88 - -
To record CC 2632 3321 3325 To record PY investment ea	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		29,921.88 - -
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account #	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Eneral Fund Description	-	29,921.88 - -
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Eneral Fund Description Professional and Technical Services	24,217.14	-
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration	24,217.14	29,921.88 - - - 24,217.14
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Promote Services are compared to the compared	24,217.14	-
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	- 24,217.14	-
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS disbursements, and arnings. Interest Pund Description Professional and Technical Services CO&DS Withheld for Administration Interest on Undistributed CO&DS disbursements, and arnings. Interest Pund Description Professional and Technical Services CO&DS Withheld for Administration Interest Pund Interest Punding Interest	- 24,217.14	-
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Description		-
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS disbursements, and arnings. Interest Pund Description Professional and Technical Services CO&DS Withheld for Administration Interest on Undistributed CO&DS disbursements, and arnings. Interest Pund Description Professional and Technical Services CO&DS Withheld for Administration Interest Pund Interest Punding Interest	144,000.00	-
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Description Redemption of Principal		-
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Diounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	144,000.00 66,405.00	-
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Distributed Withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	144,000.00 66,405.00 93.38	-
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	144,000.00 66,405.00 93.38	- - 24,217.14
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	144,000.00 66,405.00 93.38	24,217.14 24,217.14
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	144,000.00 66,405.00 93.38	24,217.14 24,217.14 205,660.57 443.14
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 9210 1114 3322 3326 11XX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration COUNTY WITH TO BE ADMINISTRATION OF THE PRIOR OF THE P	144,000.00 66,405.00 93.38	24,217.14 24,217.14
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arrings. Deferred Revenues - Unavailable, CO&DS disbursements, and arrings. Description Professional and Technical Services CO&DS Withheld for Administration Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	144,000.00 66,405.00 93.38	24,217.14 24,217.14 205,660.57 443.14
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment	144,000.00 66,405.00 93.38	24,217.14 24,217.14 205,660.57 443.14
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	144,000.00 66,405.00 93.38	24,217.14 24,217.14 205,660.57 443.14
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	144,000.00 66,405.00 93.38	24,217.14 24,217.14 205,660.57 443.14
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration Distributed Kil, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment and of activity in fund 210, Debt Service:	144,000.00 66,405.00 93.38	24,217.14 24,217.14 205,660.57 443.14 4,394.67
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Description Redemption Payable Description Redemption Payable Description Redemption Payable Description	144,000.00 66,405.00 93.38	24,217.14 24,217.14 205,660.57 443.14
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration Distributed Kil, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment and of activity in fund 210, Debt Service:	144,000.00 66,405.00 93.38	24,217.14 24,217.14 205,660.57 443.14 4,394.67
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Con of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR)	144,000.00 66,405.00 93.38	24,217.14 205,660.57 443.14 4,394.67
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7700/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) and bond proceeds	144,000.00 66,405.00 93.38	24,217.14 205,660.57 443.14 4,394.67 34,543.42 205,660.57
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 73203 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in' Refunde Premiur	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Con of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR)	144,000.00 66,405.00 93.38	24,217.14 205,660.57 443.14 4,394.67 34,543.42 205,660.57
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denor of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds	144,000.00 66,405.00 93.38	24,217.14 205,660.57 443.14 4,394.67 34,543.42 205,660.57 443.14
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in' Refunded Premiur Less: Principa	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings. Deferred Revenues - Unavailable, CO&DS disbursements, and armings. Description Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Tour of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and payments In payments	144,000.00 66,405.00 93.38	24,217.14 205,660.57 443.14 4,394.67 34,543.42 205,660.57 443.14
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds on or refunded bonds If payments expenditure	144,000.00 66,405.00 93.38	24,217.14 205,660.57 443.14 4,394.67 34,543.42 205,660.57 443.14
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings. Deferred Revenues - Unavailable, CO&DS disbursements, and armings. Description Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Tour of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and payments In payments	144,000.00 66,405.00 93.38	24,217.14 205,660.57 443.14 4,394.67 34,543.42 205,660.57 443.14 - 144,000.00 66,405.00
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7700/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in' Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description Revenue on withheld MVLR) and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds Il payments expenditure and fees (fees on bond interest above) that to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	144,000.00 66,405.00 93.38	24,217.14 205,660.57 443.14 4,394.67 34,543.42 205,660.57 443.14 - 144,000.00 66,405.00
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7700/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in' Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Toounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denor of activity in fund 210, Debt Service: withheld Description Note Service payments of refunded bonds escrow Denor of activity in fund 210, Debt Service: Denor of activity in fund 210, Debt Service: Description Note Service payments of refunded bonds escrow Denor of activity in fund 210, Debt Service: Denor of activity in fund 210, Debt Service: Description Note Service Payments Description Description Note Service Payments Description Descripti	144,000.00 66,405.00 93.38	24,217.14 205,660.57 443.14 4,394.67 34,543.42 205,660.57 443.14 - 144,000.00 66,405.00

Flagler County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
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 Sorios 2010	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2009-A due from 1/1/2020		-
through 1/1/2	•		
ū			
	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2018-19 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2018-2019 fiscal year		
Year-end en	tries:	Debit	Credit
Fund 360 C:	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> 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
	Interest on Undistributed COVDS		
3325	Interest on Undistributed CO&DS		9,252.85
	D&DS disbursements, investment earnings, and treasury fees.		9,252.85
		<u>-</u>	9,252.85
To record CO	D&DS disbursements, investment earnings, and treasury fees.	-	9,252.85
To record C0 2632	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	9,252.85 - -
To record C0 2632 3321 3325	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	9,252.85 - -
To record C0 2632 3321 3325	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and	-	9,252.85 - - -
To record CO 2632 3321 3325 To record PN	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	9,252.85 - -
To record CO 2632 3321 3325 To record PY investment e	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	9,252.85 - -
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund	- 7,488.75	9,252.85 - -
To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,488.75	9,252.85 - - - 7,488.75
To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,488.75	-
To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 7,488.75	-
To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an provided in A	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	7,488.75	-
To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an provided in A	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	7,488.75	-
To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	85,000.00	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arrings. Description Professional and Technical Services CO&DS Withheld for Administration Description NVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	85,000.00 15,470.00	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	85,000.00 15,470.00 43.84	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record an provided in A Fund 210 Dc 4 Period 210 Dc 9200/710 9200/720 9200/730 9299/761	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	85,000.00 15,470.00	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	85,000.00 15,470.00 43.84	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	85,000.00 15,470.00 43.84	-
To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	85,000.00 15,470.00 43.84	- - 7,488.75
To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	85,000.00 15,470.00 43.84	7,488.75 7,488.75
To record Co 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration / Doubt withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	85,000.00 15,470.00 43.84	7,488.75 7,488.75 96,551.82 208.04
To record CC 2632 3321 3325 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reli	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	85,000.00 15,470.00 43.84	7,488.75 7,488.75 96,551.82 208.04
To record CC 2632 3321 3325 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record an provided in A Fund 210 Dc Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rel; advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration / Doubt withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	85,000.00 15,470.00 43.84	7,488.75 7,488.75 96,551.82 208.04
To record CC 2632 3321 3325 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reli	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	85,000.00 15,470.00 43.84	7,488.75 7,488.75 96,551.82 208.04
To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	85,000.00 15,470.00 43.84	7,488.75 7,488.75 96,551.82 208.04
To record CC 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refuagent. Reconciliati	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	85,000.00 15,470.00 43.84	7,488.75 7,488.75 96,551.82 208.04
To record CC 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refuagent. Reconciliati	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	85,000.00 15,470.00 43.84	7,488.75 96,551.82 208.04 3,753.98
To record Co 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	85,000.00 15,470.00 43.84	7,488.75 96,551.82 208.04 3,753.98
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel; advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow / On of activity in fund 210, Debt Service: Ind balance as provided in prior school year / Swithheld Interest (revenue on withheld MVLR)	85,000.00 15,470.00 43.84	7,488.75 96,551.82 208.04 3,753.98
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De 4 9200/710 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow / On of activity in fund 210, Debt Service: Indiana distributed in the service on withheld interest (revenue on withheld MVLR) / Withheld interest (revenue on withheld MVLR) / On of proceeds	85,000.00 15,470.00 43.84	96,551.82 208.04 3,753.98 9,585.22 96,551.82
To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 73233 To record an provided in A Fund 210 Dc Account # 9200/710 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow / On of activity in fund 210, Debt Service: Ind balance as provided in prior school year / Swithheld Interest (revenue on withheld MVLR)	85,000.00 15,470.00 43.84	96,551.82 208.04 3,753.98 9,585.22 96,551.82
To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration / Description Professional withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow / On of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) ed bond proceeds Interest (revenue on withheld MVLR)	85,000.00 15,470.00 43.84	96,551.82 208.04 3,753.98 9,585.22 96,551.82 208.04
To record Co 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow / On of activity in fund 210, Debt Service: Ind balance as provided in prior school year / S withheld Interest (revenue on withheld MVLR) / Description /	85,000.00 15,470.00 43.84	96,551.82 208.04 3,753.98 9,585.22 96,551.82 208.04
To record Co	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow / On of activity in fund 210, Debt Service: Ind balance as provided in prior school year / Swithheld Interest (revenue on withheld MVLR)	85,000.00 15,470.00 43.84	96,551.82 208.04 3,753.98 9,585.22 96,551.82 208.04 - - 85,000.00 15,470.00
To record Co	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writele XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Interest (revenue on bond interest above)	85,000.00 15,470.00 43.84	96,551.82 208.04 3,753.98 9,585.22 96,551.82 208.04
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 73323 To record an provided in A Fund 210 De Account # 29200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu Less: Principa Interest Dues ai Paymei Dues ai	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration / Description Professional for Administration / Description MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow / On of activity in fund 210, Debt Service: Individual balance as provided in prior school year / Swithheld Interest (revenue on withheld MVLR) / Swithheld Interest (revenue on bond interest above) / On or funded bonds / Description // Desc	85,000.00 15,470.00 43.84	96,551.82 208.04 3,753.98 9,585.22 96,551.82 208.04 - - 85,000.00 15,470.00
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 73323 To record an provided in A Fund 210 De Account # 29200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu Less: Principa Interest Dues ai Paymei Dues ai	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow / On of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Indicated bond proceeds Indicated bond proceeds Indicated bond proceeds Indicated bonds Indicated bonds Indicated bonds escrow agent Indicated bonds escrow agent Indicated bonds Interest privated bonds (admin and underwriter fees) Intion refunded bonds Int	85,000.00 15,470.00 43.84	96,551.82 208.04 3,753.98 9,585.22 96,551.82 208.04 - - 85,000.00 15,470.00

Franklin County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	=	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	=	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2			
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	_	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No adver	hand refunding for the 2010 10 fines!		
	bond refunding for the 2018-19 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash	-	
	Accrued Interest Payable nterest for the 2018-2019 fiscal year		-
140 00010001	morestror the 2010 2010 hosar year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	44,756.43	
1220	Due from Other Agencies	798.53	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	43.59	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		44,756.43
3325	Interest on Undistributed CO&DS		842.12
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	_	
	CO&DS Distributed		
3321	CO&DS Distributed		-
	Interest on Undistributed CO&DS		-
3321 3325 To record PY	Interest on Undistributed CO&DS Oeferred Revenues - Unavailable, CO&DS disbursements, and		-
3321 3325	Interest on Undistributed CO&DS Oeferred Revenues - Unavailable, CO&DS disbursements, and		-
3321 3325 To record PY	Interest on Undistributed CO&DS Oeferred Revenues - Unavailable, CO&DS disbursements, and arnings.		:
3321 3325 To record PY investment e Fund 100 Ge Account #	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description		-
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services	681.57	-
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	681.57	681.57
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	681.57	681.57
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	681.57	681.57
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	681.57	681.57
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ent Service, SBE/COBI Bonds Description	681.57	681.57
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	681.57 - -	681.57
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. / Obstrict Service, SBE/COBI Bonds Description Redemption of Principal	681.57 - - -	681.57
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. / Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	681.57 - - - -	681.57
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. / Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	681.57 - - - - -	681.57
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	681.57 - - - - -	681.57 -
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	681.57 - - - - -	681.57 - -
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	681.57 - - - - -	681.57
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. / Obst Service, SBE/COBI Bonds Description	681.57 - - - - -	681.57 - - - -
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. / Obst Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings CO&DS Withheld for SBE/COBI Bonds CO	681.57 - - - - -	681.57 - - - -
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, relations	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	681.57 - - - - -	681.57
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, relations	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	681.57 - - - - -	681.57
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	681.57 - - - - -	681.57
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, relaadvance refuagent. Reconciliation	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service:	681.57 - - - - -	681.57
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, relaadvance refuagent. Reconciliation	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	681.57 - - - - -	681.57
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service:	681.57 - - - - -	681.57
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33326 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a uniticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description On Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Con of activity in fund 210, Debt Service: Individual Service on withheld MVLR)	681.57 - - - - -	681.57
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services	681.57 - - - - -	681.57
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a uniticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description On Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Con of activity in fund 210, Debt Service: Individual Service on withheld MVLR)	681.57 - - - - -	681.57
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less:	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services	681.57 - - - - -	681.57
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS Bond in Refundd Premiun Less: Principa	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of Refunding Bond Escrow Accrued Interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Description	681.57 - - - - -	681.57
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services	681.57 - - - - -	681.57
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues an Paymer	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow / On of activity in fund 210, Debt Service: Indicated the payments of the payments of refunded bonds escrow / On of activity in fund 210, Debt Service: Indicated the payments of the pa	681.57 - - - - -	681.57
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record ar provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuadrance	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services	681.57 - - - - -	681.57
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record ar provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refuadrance	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Interest Payable Cash with Fiscal/Service Agents Ook Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of SBE/COBI Bonds SBA Sink		681.57

Gadsden County School District

	apital Projects, COBI Bonds	<u>Debit</u>	<u>Credit</u>
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	=	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3711 3791	Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description		
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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	2029.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2018-19 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable interest for the 2018-2019 fiscal year		-
No accided	interest for the 2010-2019 listal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 C	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	243,654.20	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	5,121.46 279.57	
9200/730	Interest	219.51	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		243,654.20
3325	Interest on Undistributed CO&DS		5,401.03
To record Co	O&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	_	
3321	CO&DS Distributed		-
	Interest on Undistributed CO&DS		-
3325			
To record P	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
To record Poinvestment e	Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.		
To record Poinvestment e	Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.		
To record P\ investment e Fund 100 G Account #	Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description		
To record Phinvestment e Fund 100 G Account # 7200/310	Y Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings. eneral Fund Description Professional and Technical Services	4,371.30	10-15-
To record Py investment of Fund 100 G Account # 7200/310 3323	Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	4,371.30	4,371.30
To record Pyinvestment e Fund 100 G Account # 7200/310 3323 To record an	Poeferred Revenues - Unavailable, CO&DS disbursements, and earnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	4,371.30	4,371.30
To record Pinvestment of Fund 100 Gracount # 7200/310 3323 To record an provided in A	Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	4,371.30	4,371.30
To record Pinvestment of Fund 100 G Account # 7200/310 3323 To record an provided in A	Proper Revenues - Unavailable, CO&DS disbursements, and earnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds	4,371.30	4,371.30
To record Pinvestment of Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account #	Poeferred Revenues - Unavailable, CO&DS disbursements, and earnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description		4,371.30
To record Pinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Proper Revenues - Unavailable, CO&DS disbursements, and earnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds	4,371.30 43,000.00 2,630.00	4,371.30
To record Pinvestment of Fund 100 Gracount # 7200/310 3323 To record an provided in A	Poeferred Revenues - Unavailable, CO&DS disbursements, and earnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal	43,000.00	4,371.30
To record P investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761	Poeferred Revenues - Unavailable, CO&DS disbursements, and parnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	43,000.00 2,630.00	4,371.30
To record Pinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Poeferred Revenues - Unavailable, CO&DS disbursements, and parnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	43,000.00 2,630.00 19.70	4,371.3C
To record Pinvestment of Fund 100 Grand 100 Gr	Poeferred Revenues - Unavailable, CO&DS disbursements, and earnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	43,000.00 2,630.00 19.70	_
To record Pinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Poeferred Revenues - Unavailable, CO&DS disbursements, and parnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	43,000.00 2,630.00 19.70	4,371.30 - 43,394.50 93.50
To record Pinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Poeferred Revenues - Unavailable, CO&DS disbursements, and earnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	43,000.00 2,630.00 19.70	43,394.50
To record Pinvestment of Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX	Poeferred Revenues - Unavailable, CO&DS disbursements, and parnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	43,000.00 2,630.00 19.70	- 43,394.50 93.50
To record Prinvestment of Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel	Poeferred Revenues - Unavailable, CO&DS disbursements, and parnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	43,000.00 2,630.00 19.70	- 43,394.50 93.50
To record Prinvestment of Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu	Poeferred Revenues - Unavailable, CO&DS disbursements, and parnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Peter Service, investment	43,000.00 2,630.00 19.70	- 43,394.50 93.50
To record Prinvestment of Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel	Poeferred Revenues - Unavailable, CO&DS disbursements, and parnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	43,000.00 2,630.00 19.70	- 43,394.50 93.50
To record Prinvestment of Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9229/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent.	Poeferred Revenues - Unavailable, CO&DS disbursements, and parnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	43,000.00 2,630.00 19.70	- 43,394.50 93.50
To record Prinvestment of Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu	Poeferred Revenues - Unavailable, CO&DS disbursements, and parnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Peter Service Payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	43,000.00 2,630.00 19.70	- 43,394.50 93.50
To record Prinvestment of Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fur Plus:	Poeferred Revenues - Unavailable, CO&DS disbursements, and parnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indiana Description	43,000.00 2,630.00 19.70	43,394.50 93.50 2,161.70 2,501.13
To record Prinvestment of Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fur Plus: CO&DS	Poeferred Revenues - Unavailable, CO&DS disbursements, and parnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indication of the professional service in the	43,000.00 2,630.00 19.70	43,394.50 93.50 2,161.70 2,501.13 43,394.50
To record Prinvestment of Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond ir	Poeferred Revenues - Unavailable, CO&DS disbursements, and parnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR)	43,000.00 2,630.00 19.70	43,394.50 93.50 2,161.70 2,501.13
To record Prinvestment of Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund	Poeferred Revenues - Unavailable, CO&DS disbursements, and parnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indication of the professional service in the	43,000.00 2,630.00 19.70	43,394.50 93.50 2,161.70 2,501.13 43,394.50
To record Prinvestment of Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund	Poeferred Revenues - Unavailable, CO&DS disbursements, and parnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Peter service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR)	43,000.00 2,630.00 19.70	2,501.13 43,394.50 93.50 2,161.70
To record Prinvestment of Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. Reconciliati Beginning fu Plus:	Poeferred Revenues - Unavailable, CO&DS disbursements, and parnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) ed bond proceeds Interest (revenue on withheld MVLR) ed bond proceeds Interest (revenue on withheld MVLR) ed payments	43,000.00 2,630.00 19.70	2,501.13 43,394.50 93.50 2,161.70
To record Prinvestment of Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refundd Premiu Less: Princip: Interesi	Poeferred Revenues - Unavailable, CO&DS disbursements, and parnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Interest Similar Revended bonds Interest Similar Revended bonds Interest Payable Cash with Fiscal Service Agents CO&DS Withheld MVLR) Interest Payable Cash Withheld Interest Payable Cash Withhel	43,000.00 2,630.00 19.70	2,501.13 43,394.50 93.50 2,161.70 43,394.50 93.50 - - 43,000.00 2,630.00
To record Prinvestment of Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond ir Refund Premiu Less: Principi Interesi Dues a	Poeferred Revenues - Unavailable, CO&DS disbursements, and parnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds Interest (revenue on withheld MVLR) Interest	43,000.00 2,630.00 19.70	2,501.13 43,394.50 93.50 2,161.70
To record Prinvestment of Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu advance refu advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond ir Refund Premiu Less: Principi Interes: Dues a Payme	Poeferred Revenues - Unavailable, CO&DS disbursements, and parnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Interest Similar Revended bonds Interest Similar Revended bonds Interest Payable Cash with Fiscal Service Agents CO&DS Withheld MVLR) Interest Payable Cash Withheld Interest Payable Cash Withhel	43,000.00 2,630.00 19.70	2,501.13 43,394.50 93.50 2,161.70 43,394.50 93.50 - - 43,000.00 2,630.00
To record Prinvestment of Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiu Less: Princip Interesi Dues a Payme Dues a Payme Dues a	Poeferred Revenues - Unavailable, CO&DS disbursements, and parnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pett Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pett service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indicate the payments of the payments	43,000.00 2,630.00 19.70	2,501.13 43,394.50 93.50 2,161.70 43,394.50 93.50 - - 43,000.00 2,630.00

Gilchrist County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca Account #	upital Projects, COBI Bonds Description		
11XX	<u>Description</u> Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description		
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 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		-
through 1/1/2	·		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3702	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
IV	Accided interest i dyable (olliking i unu Accidats)		-
No advance	bond refunding for the 2018-19 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2018-2019 fiscal year		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
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 CO&DS Distributed		101 204 77
3321 3325	Interest on Undistributed CO&DS		101,304.77 1.943.27
	D&DS disbursements, investment earnings, and treasury fees.		1,943.27
	•		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	1,572.78	
3323	CO&DS Withheld for Administration		
			1,572.78
	nounts withheld from MVLR for actual administration fees as		1,572.78
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		1,572.78
			1,572.78
Fund 210 De Account #	rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	0.000.55	1,572.78
Fund 210 De Account # 9200/710	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	2,000.00	1,572.78
Fund 210 De Account # 9200/710 9200/720	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	140.00	1,572.78
Fund 210 De Account # 9200/710	eticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	,	1,572.78
Fund 210 De Account # 9200/710 9200/720 9200/730	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	140.00	1,572.78
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Article XII, Section 9, Subsection (d) of the Florida Constitution. Abet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	140.00	1,572.78
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Article XII, Section 9, Subsection (d) of the Florida Constitution. Abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	140.00	- 1,974.45
Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326	Article XII, Section 9, Subsection (d) of the Florida Constitution. Abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	140.00	- 1,974.45 4.25
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Article XII, Section 9, Subsection (d) of the Florida Constitution. Abet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	140.00	- 1,974.45
Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de	eticle XII, Section 9, Subsection (d) of the Florida Constitution. Eticle Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Et service payments, MVLR withheld for debt service, investment	140.00	- 1,974.45 4.25
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Article XII, Section 9, Subsection (d) of the Florida Constitution. Abet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	140.00	- 1,974.45 4.25
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	eticle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	140.00	- 1,974.45 4.25
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Article XII, Section 9, Subsection (d) of the Florida Constitution. Abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	140.00	- 1,974.45 4.25
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati	Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds CO&DS Withheld for SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Description Redemption Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Escrow Accrued Interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Description Descr	140.00	1,974.45 4.25 162.20
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati	Article XII, Section 9, Subsection (d) of the Florida Constitution. Article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	140.00	- 1,974.45 4.25
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds CO&DS Withheld for SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Description Redemption Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Escrow Accrued Interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Description Descr	140.00	1,974.45 4.25 162.20
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in	ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual cash withheld terest (revenue on withheld MVLR)	140.00	1,974.45 4.25 162.20
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Plus: CO&DS Bond in Refund	Accrued Interest Payable Cash with Fiscal/Service Agents Cash Cash Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: In display the payments of the Florida Constitution.	140.00	1,974.45 4.25 162.20 186.72 1,974.45
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur	ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual cash withheld terest (revenue on withheld MVLR)	140.00	1,974.45 4.25 162.20 186.72 1,974.45 4.25
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less:	Accrued Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Cash with Fiscal/Service Agents Cash Sinking Fund Earnings Cash Other Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) ed bonds proceeds on on refunded bonds	140.00	1,974.45 4.25 162.20 186.72 1,974.45 4.25
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS Bond in Refund Premiun Less: Principa	Article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash by service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Indicated the service of the serv	140.00	1,974.45 4.25 162.20 186.72 1,974.45 4.25
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refundu Less: Principa Interest	Article XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash by service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: In displayments are payments on refunded bonds Withheld terest (revenue on withheld MVLR) and payments all payments expenditure	140.00	1,974.45 4.25 162.20 1,974.45 4.25 - 2,000.00 140.00
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash by service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Indicated the service of the serv	140.00	1,974.45 4.25 162.20 186.72 1,974.45 4.25
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues an Paymer Dues an Paymer Dues and Paymer Dues and Paymer Puss and Paymer Dues and Paymer Puss and Pu	Accrued Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Cash with Fiscal/Service Agents Cash Sinking Fund Earnings Cash Observice payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: In withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds In payments expenditure Ind fees (fees on bond interest above) Interest (sees on refunded bonds (admin and underwriter fees)	140.00	1,974.45 4.25 162.20 1,974.45 4.25 - 2,000.00 140.00
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues an Paymer Dues an Paymer Dues and Paymer Dues and Paymer Puss and Paymer Dues and Paymer Puss and Pu	Article XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds all payments expenditure and fees (fees on bond interest above) and fees on refunded bonds (admin and underwriter fees) and on refunded bonds and payments and fees on refunded bonds (admin and underwriter fees) and to on refunded bonds	140.00	1,974.45 4.25 162.20 1,974.45 4.25 - 2,000.00 140.00

Glades County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	=	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
	bt Service Current Bond Refunding		
Account #	Description		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discounty Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019- through 1/1/2	A to refund callable portion of Series 2009-A due from 1/1/2020		
•			
	bt Service Advance Bond Refunding		
Account # 1114	Description Cook with Figure / Sontine Agents		
9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	oond refunding for the 2018-19 fiscal year.		
	•		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable	-	_
	nterest for the 2018-2019 fiscal year		
v		5.17	0
Year-end en		<u>Debit</u>	Credit
	pital Projects, CO&DS		
Account #	<u>Description</u>	00 457 00	
11XX 1220	Cash Due from Other Agencies	60,457.33 1,078.67	
9200/730	Dues and Fees (Administrative expense)	58.88	
9200/710	Interest	00.00	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		60,457.33
3325	Interest on Undistributed CO&DS		1,137.55
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
2224	CO&DS Distributed		-
3321			
3325	Interest on Undistributed CO&DS		-
3325 To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		-
3325 To record PY investment e	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
3325 To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
3325 To record PY investment e Fund 100 Ge Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description		-
3325 To record PY investment e Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Internal Fund Description Professional and Technical Services	920.67	-
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	920.67	920.67
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as	920.67	920.67
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	920.67	920.67
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Products withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds	920.67	920.67
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description	920.67	920.67
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Products withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds	920.67 - -	920.67
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration arounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal	920.67 - - -	920.67
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration arounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	920.67 - - - -	920.67
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a stricted XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	920.67	920.67
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration records withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	920.67	920.67
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration received as a service with the profession of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	920.67	- 920.67 - -
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration records withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	920.67	- 920.67 - - -
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	920.67	- 920.67
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	920.67	- 920.67
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, related to record de earnings.	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	920.67	920.67
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, related to record de earnings.	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	920.67	920.67 - - - -
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	920.67	920.67
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Total Service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pen of activity in fund 210, Debt Service:	920.67	920.67
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Total Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	920.67	- - - - -
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Total Service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pen of activity in fund 210, Debt Service:	920.67	- - - - -
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pon of activity in fund 210, Debt Service: The withheld terest (revenue on withheld MVLR)	920.67	- 920.67
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refundo	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a ricle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pon of activity in fund 210, Debt Service: In displaying the provided in prior school year Pon withheld terest (revenue on withheld MVLR) Red bond proceeds	920.67	- - - - - - -
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33226 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pon of activity in fund 210, Debt Service: The withheld terest (revenue on withheld MVLR)	920.67	- - - - - - - -
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pet service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pen of activity in fund 210, Debt Service: Pen distributed the service on withheld MVLR and the service of the	920.67	- - - - - - - -
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Pen of activity in fund 210, Debt Service: The distribution of the Withheld derest (revenue on withheld MVLR) The distribution of the	920.67	- - - - - - - - - -
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refundd Premiun Less: Principa Interest	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pet service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pen of activity in fund 210, Debt Service: Pen distributed the service on withheld MVLR and the service of th	920.67	- - - - - - - - - - -
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues an Paymer	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Posticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pet service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pen of activity in fund 210, Debt Service: Pen of activity in fund 210, Deb	920.67	- - - - - - - - - -
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer Dues an	Description Professional and Technical Services CO&DS Withheld for Administration fees as Professional Service, Subsection (d) of the Florida Constitution. Professional Service	920.67	- - - - - - - - - - - - -
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer Dues an	Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for MVLR for actual administration fees as Professional Service, Subsection (d) of the Florida Constitution. Professional	920.67	- - - - - - - - - - - - - - -

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

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	- -	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	- -	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2			
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2018-19 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable	-	_
	nterest for the 2018-2019 fiscal year		
V	6.4	D-l-it	O
Year-end en		<u>Debit</u>	Credit
	upital Projects, CO&DS		
Account #	<u>Description</u>	70 644 04	
11XX 1220	Cash Due from Other Agencies	73,611.84 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 To record CO	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		1,591.40
	out of the state o		
2632	Deferred Revenues - Unavailable - Prior Year	_	
3321	CO&DS Distributed		-
3321 3325	Interest on Undistributed CO&DS		-
3321 3325 To record PY	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		- -
3321 3325 To record PY investment e	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
3321 3325 To record PY investment e Fund 100 Ge	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund		-
3321 3325 To record PY investment e Fund 100 Ge Account #	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	1.287 99	-
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description	1,287.99	- - 1,287.99
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services	1,287.99	- - 1,287.99
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration	1,287.99	1,287.9§
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,287.99	- 1,287.99
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,287.99	- 1,287.99
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	11,000.00	- 1,287.99
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	11,000.00 790.00	- 1,287.99
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	11,000.00	- 1,287.99
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	11,000.00 790.00 4.98	- 1,287.99
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	11,000.00 790.00 4.98	- 1,287.99
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	11,000.00 790.00 4.98	10,966.17
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	11,000.00 790.00 4.98	1,287.99 10,966.17 23.63
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	11,000.00 790.00 4.98	10,966.17
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cowner Cown	11,000.00 790.00 4.98	- 10,966.17 23.63
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	11,000.00 790.00 4.98	- 10,966.17 23.63
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, relaadvance refu	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	11,000.00 790.00 4.98	- 10,966.17 23.63
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	11,000.00 790.00 4.98	- 10,966.17 23.63
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of Refunding Bond Redemption of Principal Interest SBA Sinking Fund Administration Redemption of Principal Interest SBA Sin	11,000.00 790.00 4.98	- 10,966.17 23.63 805.18
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	11,000.00 790.00 4.98	- 10,966.17 23.63 805.18
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of Refunding Bond Redemption of Principal Interest SBA Sinking Fund Administration Redemption of Principal Interest SBA Sin	11,000.00 790.00 4.98	- 10,966.17 23.63
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Output Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash with Fiscal agent to payments of refunded bonds escrow Company of activity in fund 210, Debt Service: Company of activity in fund 210, Debt	11,000.00 790.00 4.98	950.31 10,966.17
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Plus: CO&DS Bond in Refund	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual control of the payments of the service of the payments of the	11,000.00 790.00 4.98	950.31 10,966.17
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refuagent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Output Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash with Fiscal agent to payments of refunded bonds escrow Company of activity in fund 210, Debt Service: Company of activity in fund 210, Debt	11,000.00 790.00 4.98	950.31 10,966.17
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less:	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earning Cash Description Redemption of Principal Interest Co&DS Withheld Compa	11,000.00 790.00 4.98	950.31 10,966.17 23.63 805.18
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Descri	11,000.00 790.00 4.98	950.31 10,966.17 23.63 805.18 950.31 10,966.17 23.63
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, relaadvance refuadvance refuadvance refuadent. Reconciliati Beginning fun Plus: CO&DS Bond in Refundd Premiun Less: Principa Interest	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earning Cash Description Redemption of Principal Interest Co&DS Withheld Compa	11,000.00 790.00 4.98	950.31 10,966.17 23.63 805.18 950.31 10,966.17 23.63
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues an	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a cricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description Of activity in fund 210, Debt Service: India balance as provided in prior school year SWithheld Description Of activity in fund 210, Debt Service: India balance as provided in prior school year SWithheld Description Of activity in fund 210, Debt Service: India balance as provided bonds Description Of activity in fund 210, Debt Service: India balance as provided bonds Description Of activity in fund 210, Debt Service: India balance as provided bonds Description Desc	11,000.00 790.00 4.98	950.31 10,966.17 23.63 805.18 950.31 10,966.17 23.63
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refua advance refua agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au Paymer Dues au	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash by service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denote activity in fund 210, Debt Service: In distribution on withheld MVLR) and bond proceeds In on refunded bonds In payments I	11,000.00 790.00 4.98	950.31 10,966.17 23.63 805.18
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refua advance refua agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au Paymer Dues au	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Descriptio	11,000.00 790.00 4.98	950.31 10,966.17 23.63 805.18 950.31 10,966.17 23.63

Hamilton County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 Series 2010-	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2009-A due from 1/1/2020		-
through 1/1/2	·		
J	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2018-19 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2018-2019 fiscal year		
Year-end en	tries:	Debit	Credit
	apital Projects, CO&DS		
Account #	Description		
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 3321	Deferred Revenues - Unavailable CO&DS Distributed		69,396.14
3325	Interest on Undistributed CO&DS		1,399.32
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
0000	Deferred December 1 Incomitable Drive Vers		
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	_
3325	Interest on Undistributed CO&DS		-
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	1,132.53	
3323	CO&DS Withheld for Administration		1,132.53
	nounts withheld from MVLR for actual administration fees as		
•	urticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account #	Description Redemption of Principal	E 000 00	
9200/710 9200/720	Redemption of Principal Interest	5,000.00 370.00	
9200/720	SBA Sinking Fund Administration Fees	2.26	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		4.070.00
3322 3326	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	<u>-</u>	4,973.33 10.72
3326 11XX	SBA Sinking Fund Earnings Cash	-	388.21
	bt service payments, MVLR withheld for debt service, investment		000.21
	ated fees, reversal of accrued interest, and transfer of prior year		
	inding cash with fiscal agent to payments of refunded bonds escrow		
earnings, rela advance refu			
earnings, rela			
earnings, rela advance refu agent.	on of activity in fund 210, Debt Service:		459.61
earnings, rela advance refu agent. Reconciliati			.50.51
earnings, rela advance refu agent. Reconciliati	on of activity in fund 210, Debt Service: nd balance as provided in prior school year		
earnings, reliadvance refu advance refu agent. Reconciliati Beginning fu Plus: CO&DS	nd balance as provided in prior school year S withheld		,
earnings, reladvance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in	nd balance as provided in prior school year s withheld terest (revenue on withheld MVLR)		10.72
earnings, reladvance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund	nd balance as provided in prior school year S withheld Iterest (revenue on withheld MVLR) ed bond proceeds		,
earnings, reladvance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu	nd balance as provided in prior school year s withheld terest (revenue on withheld MVLR)		10.72
earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less:	nd balance as provided in prior school year S withheld Iterest (revenue on withheld MVLR) ed bond proceeds		10.72 - -
earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa	nd balance as provided in prior school year S withheld Iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds		10.72 - - 5,000.00
earnings, reladvance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a	nd balance as provided in prior school year S withheld Iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above)		5,000.00 370.00
earnings, reladvance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a Paymei	nd balance as provided in prior school year S withheld Iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above) ints to refunded bonds escrow agent		4,973.33 10.72 - 5,000.00 370.00 2.26
earnings, reladvance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a Paymet Dues a	nd balance as provided in prior school year S withheld Iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above) hts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees)		5,000.00 370.00
earnings, reladvance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a Paymet Dues a	and balance as provided in prior school year S withheld sterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds		5,000.00 370.00 2.26

Hardee County School District

Fund 310 Ca	pital Projects, COBI Bonds		
			
Account # 11XX	<u>Description</u>		
9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriters discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
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 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		-
through 1/1/2	•		
•			
	bt Service Advance Bond Refunding		
Account #	Description Cook with Figure / Sorvice Agents		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	oond refunding for the 2018-19 fiscal year.		
<u>Fund 210 D</u> e	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2018-2019 fiscal year		
V		D-1-14	O114
Year-end ent		<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	113,649.24	
1220	Due from Other Agencies	3,369.39	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	183.93	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		113,649.24
3325	Interest on Undistributed CO&DS		3,553.32
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
	5.4 . 15		
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
3321 3325	Interest on Undistributed CO&DS		- -
	Deferred Revenues - Unavailable, CO&DS disbursements, and		_
investment ea			
Fund 100 Ge	•		
Account # 7200/310	Description Professional and Technical Services	2,875.86	
3323	CO&DS Withheld for Administration	2,010.00	
			2,875.86
	ounts withheld from MVLR for actual administration fees as		2,875.86
provided in A	ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		2,875.86
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		2,875.86
Fund 210 De	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds		2,875.86
Fund 210 De Account #	tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	67 000 00	2,875.86
Fund 210 De	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	67,000.00 9,990.00	2,875.86
Fund 210 De Account # 9200/710	tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	67,000.00 9,990.00 34.14	2,875.86
Fund 210 De Account # 9200/710 9200/720	tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	9,990.00	2,875.86
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	9,990.00	2,875.86
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	9,990.00	_
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	9,990.00	- 75,198.90
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 33326	tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	9,990.00	- 75,198.90 162.03
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX	tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	9,990.00	- 75,198.90
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record del	tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	9,990.00	- 75,198.90 162.03
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	9,990.00	- 75,198.90 162.03
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela	tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	9,990.00	- 75,198.90 162.03
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu	tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	9,990.00	- 75,198.90 162.03
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu	tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	9,990.00	- 75,198.90 162.03
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33322 33326 111XX To record del earnings, rela advance refu agent. Reconciliation	tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	9,990.00	- 75,198.90 162.03
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year	9,990.00	75,198.90 162.03 1,663.21 5,480.53
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS	Accrued Interest Payable Cash With Fiscal/Service Agents Co&Ds Withheld for Service, investment agent fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&Ds Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: and balance as provided in prior school year withheld	9,990.00	75,198.90 162.03 1,663.21 5,480.53 75,198.90
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in:	Accrued Interest Payable Cash with Fiscal/Service Agents Cash Ot service payments, MVLR withheld for debt service, investment and palagent to payments of prior year anding cash with fiscal agent to payments of refunded bonds escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: withheld derest (revenue on withheld MVLR)	9,990.00	75,198.90 162.03 1,663.21 5,480.53
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, relaadvance refuagent. Reconciliation Plus: CO&DS Bond in Refunder	Accrued Interest Payable Cash with Fiscal/Service Agents Cash Ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) and bond proceeds	9,990.00	75,198.90 162.03 1,663.21 5,480.53 75,198.90 162.03
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur	Accrued Interest Payable Cash with Fiscal/Service Agents Cash Ot service payments, MVLR withheld for debt service, investment and palagent to payments of prior year anding cash with fiscal agent to payments of refunded bonds escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: withheld derest (revenue on withheld MVLR)	9,990.00	75,198.90 162.03 1,663.21 5,480.53 75,198.90
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	Accrued Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) and on refunded bonds on or refunded bonds	9,990.00	5,480.53 75,198.90 1,663.21 5,480.53
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, reladadvance refuagent. Reconciliation Beginning fur Plus: CO&DS Bond in' Refunder Premiur Less: Principa	Accrued Interest Payable Cash with Fiscal/Service Agents Cash Ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) and bond proceeds	9,990.00	5,480.53 75,198.90 1,663.21 5,480.53 75,198.90 162.03
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Secription Redemption of Principal Interest Secription Redemption of Principal Interest Secription Secription Redemption of Principal Interest Secription Secription Redemption of Principal Interest Secription Redemption of Principal Interest Secription Secription Redemption	9,990.00	5,480.53 75,198.90 1,663.21 5,480.53
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	Accrued Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Cash Sinking Fund Earnings Cash Sinking Fund Earnings Cash of Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow ben of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) ad bond proceeds on or refunded bonds I payments expenditure	9,990.00	5,480.53 75,198.90 1,663.21 5,480.53 75,198.90 162.03
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues ar Paymer Dues ar Paymer Dues ar	Accrued Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Other Service payments, MVLR withheld for debt service, investment and the debt service agent to payments of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: withheld detest (revenue on withheld MVLR) and bond proceeds on on refunded bonds I payments expenditure and fees (fees on bond interest above) at the fees on refunded bonds (admin and underwriter fees)	9,990.00	5,480.53 75,198.90 1,663.21 5,480.53 75,198.90 162.03
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues ar Paymer Dues ar Paymer Dues ar	Inticle XII, Section 9, Subsection (d) of the Florida Constitution. In the Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and transfer of prior year and transfer of	9,990.00	5,480.53 75,198.90 1,663.21 5,480.53 75,198.90 162.03

Hendry County School District

	apital Projects, COBI Bonds	_	
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<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 3792	Sale of Refunding Bonds		-
2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	·		
0	ebt Service Advance Bond Refunding		
Account # 1114	Description Cash with Fiscal/Service Agents		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2018-19 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2018-2019 fiscal year		
Year-end en	tries:	Debit	Credit
		<u> Dobit</u>	<u>010411</u>
	apital Projects, CO&DS		
Account #	<u>Description</u>	000 000 00	
11XX	Cash Pug from Other Agencies	269,239.33	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	4,928.14 269.02	
9200/710	Interest	203.02	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		269,239.33
3325	Interest on Undistributed CO&DS		5,197.16
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed	-	-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	-	
3321 3325 To record P\	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and	-	-
3321 3325 To record PY investment e	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	-
3321 3325 To record PY investment e Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund		-
3321 3325 To record PY investment e Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description		-
3321 3325 To record PY investment e Fund 100 Go Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services	4,206.30	-
3321 3325 To record P\ investment e Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	4,206.30	- - 4,206.30
3321 3325 To record P\ investment e Fund 100 Gr Account # 7200/310 3323 To record an	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	4,206.30	- - 4,206.30
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	4,206.30	- - 4,206.30
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	4,206.30	- - 4,206.30
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. ent Service, SBE/COBI Bonds Description		- - 4,206.30
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	7,000.00	- - 4,206.30
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	7,000.00 490.00	- - 4,206.30
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	7,000.00	- - 4,206.30
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	7,000.00 490.00	- - 4,206.30
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. entry Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	7,000.00 490.00	- - 4,206.30
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	7,000.00 490.00	_
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	7,000.00 490.00	- - 6,974.37 15.03
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ent Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	7,000.00 490.00	6,974.37
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ent Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	7,000.00 490.00	- 6,974.37 15.03
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reli	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	7,000.00 490.00	- 6,974.37 15.03
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refu	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ent Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	7,000.00 490.00	- 6,974.37 15.03
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reli	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	7,000.00 490.00	- 6,974.37 15.03
3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services	7,000.00 490.00	- 6,974.37 15.03
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services	7,000.00 490.00	- 6,974.37 15.03 503.77
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services	7,000.00 490.00	- 6,974.37 15.03
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent. Reconciliati Beginning fu Plus:	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services	7,000.00 490.00	- 6,974.37 15.03 503.77
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services	7,000.00 490.00	6,974.37 15.03 503.77
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 33326 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services	7,000.00 490.00	589.75 6,974.37
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services	7,000.00 490.00	589.75 6,974.37
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less:	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witicle XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow / On of activity in fund 210, Debt Service: Indicated Service on withheld MVLR) / Swithheld Interest (revenue on withheld MVLR)	7,000.00 490.00	589.75 6,974.37 15.03 503.77
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services	7,000.00 490.00	589.75 6,974.37 15.03 503.77 589.75 6,974.37 15.03
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadavance refuadvance re	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Pets Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld alterest (revenue on withheld MVLR) ed bond proceeds on or refunded bonds al payments expenditure	7,000.00 490.00	589.75 6,974.37 15.03 503.77 589.75 6,974.37 15.03
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 33326 311XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Sectio	7,000.00 490.00	589.75 6,974.37 15.03 503.77 589.75 6,974.37 15.03
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues a Paymei	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Pets Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld alterest (revenue on withheld MVLR) ed bond proceeds on or refunded bonds al payments expenditure	7,000.00 490.00	589.75 6,974.37 15.03 503.77 589.75 6,974.37 15.03
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, reliadvance refuadent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principal Interest Dues a Paymer Dues a Paymer Dues a	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services	7,000.00 490.00	589.75 6,974.37 15.03 503.77 589.75 6,974.37 15.03

Hernando County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	·		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance I	bond refunding for the 2018-19 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable	-	-
	nterest for the 2018-2019 fiscal year		
	<i>,</i>	· 	
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	581,359.96	
1220	Due from Other Agencies	15,708.03	
9200/730	Dues and Fees (Administrative expense)	857.46	
9200/710 2632	Interest Deferred Revenues - Unavailable		_
	20.0 04 Office Of		
3321	CO&DS Distributed		581,359.96
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		581,359.96 16,565.49
3325			,
3325 To record CC	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	 	,
3325	Interest on Undistributed CO&DS	-	,
3325 To record CC 2632	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	,
3325 To record CC 2632 3321 3325	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		,
3325 To record CC 2632 3321 3325 To record PY	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and		,
3325 To record CC 2632 3321 3325 To record PY investment ea	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Oeferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	,
3325 To record CC 2632 3321 3325 To record PY investment ex	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Oeferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	,
3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account #	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund	13,407.21	,
3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS O Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Fund Description	13,407.21	,
3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	13,407.21	16,565.49 - -
3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	13,407.21	16,565.49 - -
3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	13,407.21	16,565.49 - -
3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	13,407.21	16,565.49 - -
3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	233,000.00	16,565.49 - -
3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	233,000.00 75,240.00	16,565.49 - -
3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	233,000.00 75,240.00 135.78	16,565.49 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 73323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	233,000.00 75,240.00	16,565.49 - -
3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	233,000.00 75,240.00 135.78	16,565.49 - -
3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	233,000.00 75,240.00 135.78	16,565.49 - - - 13,407.21
3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	233,000.00 75,240.00 135.78	16,565.49 - -
3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	233,000.00 75,240.00 135.78	16,565.49 - - - 13,407.21
3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	233,000.00 75,240.00 135.78	16,565.49 - - 13,407.21 299,046.83 644.36
3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	233,000.00 75,240.00 135.78	16,565.49 - - 13,407.21 299,046.83 644.36
3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	233,000.00 75,240.00 135.78	16,565.49 - - 13,407.21 299,046.83 644.36
3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	233,000.00 75,240.00 135.78	16,565.49 - - 13,407.21 299,046.83 644.36
3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	233,000.00 75,240.00 135.78	16,565.49 - - 13,407.21 299,046.83 644.36
3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	233,000.00 75,240.00 135.78	16,565.49 - - 13,407.21 299,046.83 644.36
3325 To record CC 2632 3321 3325 To record PY investment e. Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	233,000.00 75,240.00 135.78	16,565.49 - - 13,407.21 13,407.21 299,046.83 644.36 8,684.59
3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/730 9200/730 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	233,000.00 75,240.00 135.78	16,565.49 - - - 13,407.21 299,046.83 644.36 8,684.59 41,489.84 299,046.83
3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	233,000.00 75,240.00 135.78	16,565.49 - - 13,407.21 13,407.21 299,046.83 644.36 8,684.59
3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond in Refunded	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	233,000.00 75,240.00 135.78	16,565.49 - - - 13,407.21 299,046.83 644.36 8,684.59 41,489.84 299,046.83
3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	233,000.00 75,240.00 135.78	16,565.49 - - - 13,407.21 299,046.83 644.36 8,684.59 41,489.84 299,046.83
3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	233,000.00 75,240.00 135.78	16,565.49 - - 13,407.21 299,046.83 644.36 8,684.59 41,489.84 299,046.83 644.36
3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunder Premiur Less: Principa	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	233,000.00 75,240.00 135.78	16,565.49
3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/730 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	233,000.00 75,240.00 135.78	16,565.49 - - 13,407.21 299,046.83 644.36 8,684.59 41,489.84 299,046.83 644.36
3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/730 9200/730 9200/730 9200/730 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	233,000.00 75,240.00 135.78	16,565.49
3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	233,000.00 75,240.00 135.78	16,565.49
3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	233,000.00 75,240.00 135.78	16,565.49

Highlands County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description Miscellaneous Principal/Interset Current Refunding		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019- through 1/1/2	A to refund callable portion of Series 2009-A due from 1/1/2020		
•			
	ebt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	hand refunding for the 2018-10 fiscal year		
	bond refunding for the 2018-19 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	_
	nterest for the 2018-2019 fiscal year		
	<i>,</i>		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	417,609.08	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	7,868.52 429.52	
9200/710	Interest	420.02	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		417,609.08
3325	Interest on Undistributed CO&DS		8,298.04
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
	CO&DS Distributed	-	-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	-	- -
3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	-
3321 3325 To record PY investment e	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	-
3321 3325 To record PY investment e Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Fund	-	-
3321 3325 To record PY investment e Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Fund Description	-	-
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services	- 6,715.98	- - 6 745 00
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration	- 6,715.98	- - 6,715.98
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services	6,715.98	- - 6,715.98
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.	6,715.98	- - 6,715.98
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	6,715.98	- - - 6,715.98
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.	6,715.98	- - - 6,715.98
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Description	, 	- - - 6,715.98
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	23,000.00	- - 6,715.98
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	23,000.00 1,230.00	- - 6,715.98
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	23,000.00 1,230.00 10.63	- - - 6,715.98
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	23,000.00 1,230.00 10.63	_
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	23,000.00 1,230.00 10.63	23,406.94
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	23,000.00 1,230.00 10.63	- 23,406.94 50.43 783.26
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	23,000.00 1,230.00 10.63	- 23,406.94 50.43
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, relations	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	23,000.00 1,230.00 10.63	- 23,406.94 50.43
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	23,000.00 1,230.00 10.63	- 23,406.94 50.43
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	23,000.00 1,230.00 10.63	- 23,406.94 50.43
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	23,000.00 1,230.00 10.63	- 23,406.94 50.43
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash With Fiscal Agent Payable Cash With	23,000.00 1,230.00 10.63	- 23,406.94 50.43 783.26
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel; advance refu agent. Reconciliati Beginning fui Plus:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denoted Service: Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of activity in fund 210, Debt Service: Denoted Description Des	23,000.00 1,230.00 10.63	23,406.94 50.43 783.26
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel; advance refu agent. Reconciliati Beginning fur Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: In the service and prior school year Withheld	23,000.00 1,230.00 10.63	23,406.94 50.43 783.26 876.89 23,406.94
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 33326 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Denoted activity in fund 210, Debt Service: In the distribution of the payments of refunded bonds escrow Denoted activity in fund 210, Debt Service: So withheld terest (revenue on withheld MVLR)	23,000.00 1,230.00 10.63	23,406.94 50.43 783.26 876.89 23,406.94 50.43
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Office of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash with Fiscal agent to payments of refunded bonds escrow Description De	23,000.00 1,230.00 10.63	23,406.94 50.43 783.26 876.89 23,406.94
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Denoted activity in fund 210, Debt Service: In the distribution of the payments of refunded bonds escrow Denoted activity in fund 210, Debt Service: So withheld terest (revenue on withheld MVLR)	23,000.00 1,230.00 10.63	23,406.94 50.43 783.26 876.89 23,406.94 50.43
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest, and transfer of prior year and transfer of pr	23,000.00 1,230.00 10.63	23,406.94 50.43 783.26 876.89 23,406.94 50.43
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Office of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash with Fiscal agent to payments of refunded bonds escrow Description De	23,000.00 1,230.00 10.63	23,406.94 50.43 783.26 876.89 23,406.94 50.43
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Observice payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Description Observice payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Description Observice payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Description Observice payments of refunded bonds escrow Description Observice payments of refunded bonds escrow Description Observice payments of refunded bonds Observice payments of refunded bonds Observice payments of refunded bond interest above)	23,000.00 1,230.00 10.63	23,406.94 50.43 783.26 876.89 23,406.94 50.43
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues an Paymer	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Professional and Technical Services CO&DS Withheld for Administration fees as Professional Administration fees as Perfect Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Of Service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description Descriptio	23,000.00 1,230.00 10.63	23,406.94 50.43 783.26 876.89 23,406.94 50.43
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record ar provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues au Paymer Dues au	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as a ricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dist service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Description On of activity in fund 210, Debt Service: The balance as provided in prior school year Significant in fund 210, Debt Service: The distinct of the payments of the payments of refunded bonds escrow Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of Redunding Bond Escrow Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of Redunding Bond Escrow Description Descriptio	23,000.00 1,230.00 10.63	23,406.94 50.43 783.26 876.89 23,406.94 50.43
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record ar provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues au Paymer Dues au	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Tournts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Tournell Service Agents OWNER Withheld for Gebt Service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Tournell Service on withheld MVLR) Tournell Service on withheld MVLR) Tournell Service on bond interest above) The service on bond interest above on refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) Tournell Service on refunded bonds (admin and underwriter fees) Tournell Service on refunded bonds (admin and underwriter fees) Tournell Service on refunded bonds (admin and underwriter fees) Tournell Service on refunded bonds (admin and underwriter fees)	23,000.00 1,230.00 10.63	23,406.94 50.43 783.26 876.89 23,406.94 50.43

Hillsborough County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730 9299/891	Dies and Fees (issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	- -	
9299/691 3711	Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
	ebt Service Current Bond Refunding		
<u>Account #</u> 9200/790	Description Miscellaneous Principal/Interest Current Refunding	440 904 69	
9200/790	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	449,891.68	
9200/730	Dues and Fees (Issuance costs - underwhiter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	1,116.75 2,934.62	
9299/892	Discounts on Refunding Bonds	2,304.02	
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)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	·		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description Cash with Fiscal/Sorvice Agents		
1114	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730 9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	_
3713 3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	(2.1.1.)		
No advance	bond refunding for the 2018-19 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
	nterest for the 2018-2019 fiscal year		
Year-end en		Dabit	C=== =1:4
		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account #	<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 2632	Interest Deferred Revenues - Unavailable		
2032 3321	CO&DS Distributed		5,575,623.82
3325	Interest on Undistributed CO&DS		151,047.85
	D&DS disbursements, investment earnings, and treasury fees.		101,017.00
10 100014 00	abb disbursonionio, involunoni summigo, and associaty loss.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
nvestment e	•		
Fund 100 Ge	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	122,249.91	
3323	CO&DS Withheld for Administration		122,249.91
	nounts withheld from MVLR for actual administration fees as		
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	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		=
2222	CO&DS Withheld for SBE/COBI Bonds		2,452,120.27
	SBA Sinking Fund Earnings	-	5,283.58
3326	Cash		76,632.01
3322 3326 11XX			
3326 11XX To record de	bt service payments, MVLR withheld for debt service, investment		
3326 11XX To record de earnings, rela	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
3326 11XX To record de earnings, rela advance refu	bt service payments, MVLR withheld for debt service, investment		
3326 11XX To record de earnings, rela advance refu agent.	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow		
3326 11XX To record de earnings, rela advance refu agent.	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
3326 11XX To record de earnings, rela advance refuagent. Reconciliation Beginning fui	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow		313,612.13
3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus:	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year		
3326 11XX To record de earnings, rela advance refu agent. Reconciliation Plus: CO&DS	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the payments of refunded bonds escrow on of activity in fund 210, Debt Service: So withheld		2,452,120.27
3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year in the withheld terest (revenue on withheld MVLR)		2,452,120.27 5,283.58
3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refundo	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year is withheld terest (revenue on withheld MVLR) ed bond proceeds		2,452,120.27 5,283.58 392,000.00
3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refundo	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year in the withheld terest (revenue on withheld MVLR)		2,452,120.27 5,283.58
3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow the prior of activity in fund 210, Debt Service: Indicate the provided in prior school year in the prior year in the year in the prior year in the prior year in the prior year in the year in the prior year in the year in t		2,452,120.27 5,283.58 392,000.00 61,943.05
3326 11XX To record de earnings, reladvance refuagent. Reconciliation Beginning fur Plus: CO&DS Bond in Refundu Premiur Less: Principa	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow to not activity in fund 210, Debt Service: India balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds in on refunded bonds all payments		2,452,120.27 5,283.58 392,000.00 61,943.05 1,975,000.00
3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refundu Premiur Less: Principa Interest	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow to not activity in fund 210, Debt Service: Indicate the provided in prior school year so withheld terest (revenue on withheld MVLR) ed bond proceeds on on refunded bonds all payments expenditure		2,452,120.27 5,283.58 392,000.00 61,943.05 1,975,000.00 558,222.50
3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refundo Premiur Less: Principa Interest Dues ar	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the payments of refunded bonds of the payments of the pay		2,452,120.27 5,283.58 392,000.00 61,943.05 1,975,000.00 558,222.50 813.36
3326 11XX To record de earnings, rela advance refu agent. Reconciliatin Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues ar Paymer	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the bond balance as provided in prior school year is withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds all payments expenditure and fees (fees on bond interest above) and the bonds become agent		2,452,120.27 5,283.58 392,000.00 61,943.05 1,975,000.00 558,222.50 813.36 449,891.68
3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fui Plus: CO&DS Bond in Refundo Premiur Less: Principa Interest Dues an Paymer Dues an	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year of withheld terest (revenue on withheld MVLR) and bond proceeds on or refunded bonds all payments expenditure and fees (fees on bond interest above) and fees (fees on refunded bonds (admin and underwriter fees)		2,452,120.27 5,283.58 392,000.00 61,943.05 1,975,000.00 558,222.50 813.36
3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fui Plus: CO&DS Bond in Refundo Premiur Less: Principa Interest Dues an Paymer Dues an	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: India balance as provided in prior school year So withheld terest (revenue on withheld MVLR) and bond proceeds on or refunded bonds all payments expenditure of fees on bond interest above) and fees (fees on bond interest above) and fees on refunded bonds (admin and underwriter fees) and on refunded bonds and fees on refunded bonds (admin and underwriter fees)	_	2,452,120.27 5,283.58 392,000.00 61,943.05 1,975,000.00 558,222.50 813.36 449,891.68

Holmes County School District

	lting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	Credit
Account #	Description		
Account # 11XX	Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
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 Sarias 2010	Accrued Interest Payable (Sinking Fund Accruals)		-
through 1/1/2	A to refund callable portion of Series 2009-A due from 1/1/2020		
•			
	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	, , , , , , , , , , , , , , , , , , , ,		
No advance	bond refunding for the 2018-19 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2018-2019 fiscal year		
Year-end en	tries.	Debit	Credit
		DCDIL	<u>Orcult</u>
	apital Projects, CO&DS		
Account #	<u>Description</u>	07 700 00	
11XX	Cash Due from Other Agencies	27,729.22	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	1,999.34 109.14	
9200/730	Interest	109.14	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		27,729.22
3325	Interest on Undistributed CO&DS		2,108.48
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
	Deferred Revenues - Unavailable - Prior Year		
2632		-	
3321	CO&DS Distributed	-	-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	-	-
3321 3325 To record P\	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and		-
3321 3325 To record PY investment e	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	:
3321 3325 To record PY investment e Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund	-	-
3321 3325 To record PY investment e Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description		-
3321 3325 To record PY investment e Fund 100 Go Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services	1,706.49	1 700 00
3321 3325 To record Phinvestment e Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	1,706.49	- - 1,706.49
3321 3325 To record Phinvestment e Fund 100 Gr Account # 7200/310 3323 To record an	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,706.49	- - 1,706.49
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	1,706.49	1,706.49
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	1,706.49	1,706.49
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. ent Service, SBE/COBI Bonds Description		1,706.49
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	75,000.00	- - 1,706.49
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	75,000.00 11,250.00	1,706.49
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	75,000.00	1,706.49
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	75,000.00 11,250.00 38.29	1,706.49
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	75,000.00 11,250.00 38.29	- - 1,706.49
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. entry Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	75,000.00 11,250.00 38.29	- 1,706.49 - 84,330.29
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution. entricle XII, Section 9, Subsection (d) of the Florida Constitution.	75,000.00 11,250.00 38.29	_
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. ent Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	75,000.00 11,250.00 38.29	- 84,330.29
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ent Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	75,000.00 11,250.00 38.29	- 84,330.29 181.71
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reli	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	75,000.00 11,250.00 38.29	- 84,330.29 181.71
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refu	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ent Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	75,000.00 11,250.00 38.29	- 84,330.29 181.71
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reli	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	75,000.00 11,250.00 38.29	- 84,330.29 181.71
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	75,000.00 11,250.00 38.29	- 84,330.29 181.71
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refu	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services	75,000.00 11,250.00 38.29	- 84,330.29 181.71
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refu	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services	75,000.00 11,250.00 38.29	84,330.29 181.71 1,776.29
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu adyance refu agent. Reconciliati Beginning fu Plus:	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services	75,000.00 11,250.00 38.29	6,094.53 84,330.29
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33326 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. pereral Fund Description Professional and Technical Services	75,000.00 11,250.00 38.29	84,330.29 181.71 1,776.29 6,094.53
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration founts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) withheld Interest (revenue on withheld MVLR) ed bond proceeds	75,000.00 11,250.00 38.29	6,094.53 84,330.29
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadrance refundrance ref	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. pereral Fund Description Professional and Technical Services	75,000.00 11,250.00 38.29	6,094.53 84,330.29
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refu	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writele XII, Section 9, Subsection (d) of the Florida Constitution. / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld interest (revenue on withheld MVLR) ed bond proceeds Interest (revenue on withheld MVLR) ed bond proceeds Interest (revenue on refunded bonds Interest (revenue on refunded bonds	75,000.00 11,250.00 38.29	6,094.53 84,330.29 181.71 6,094.53
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services	75,000.00 11,250.00 38.29	6,094.53 84,330.29 181.71 1,776.29 6,094.53 84,330.29 181.71
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure	75,000.00 11,250.00 38.29	6,094.53 84,330.29 181.71 1,776.29 6,094.53 84,330.29 181.71
3321 3325 To record PY investment e Fund 100 Get Account #7200/310 3323 To record an provided in A Fund 210 Det Account #9200/710 9200/730 9299/761 2210 11114 33326 3128 3126 311XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues a	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Individual cash provided in prior school year S withheld Interest (revenue on withheld MVLR) Int	75,000.00 11,250.00 38.29	6,094.53 84,330.29 181.71 1,776.29 6,094.53 84,330.29 181.71
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues an Paymer	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure	75,000.00 11,250.00 38.29	6,094.53 84,330.29 6,094.53 84,330.29 181.71 - - 75,000.00 11,250.00
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refuadrance refu	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services	75,000.00 11,250.00 38.29	6,094.53 84,330.29 181.71 1,776.29 6,094.53 84,330.29 181.71

Indian River County School District

pital Projects, COBI Bonds		
	<u>-</u>	
Dues and Fees (Issuance costs - underwriter's discount)	=	
Dues and Fees (Issuance costs - bond finance/admin charges)	-	
Discounts on Sale of Bonds	-	
		-
		-
by bond issues for the 2018-2019 fiscal year.		
bt Service Current Bond Refunding		
<u>Description</u>		
•	-	
,	-	
	-	
<u> </u>		_
Premium on Sale of Refunding Bonds		-
Accrued Interest Payable (Sinking Fund Accruals)		-
A to refund callable portion of Series 2009-A due from 1/1/2020		
029.		
bt Service Advance Bond Refunding		
Description		
Cash with Fiscal/Service Agents	-	
Dues and Fees (Issuance costs - underwriter's discount)	-	
Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	-	
•		-
<u> </u>		-
Accided interest Layable (officing Land Accides)		-
oond refunding for the 2018-19 fiscal year.		
	_	
	-	-
•		-
·		
	<u>Debit</u>	Credit
pital Projects, CO&DS		
<u>Description</u>		
Cash	123,212.10	
S .		
• • •	646.28	
		_
CO&DS Distributed		123,212.10
Interest on Undistributed CO&DS		12,485.64
0&DS disbursements, investment earnings, and treasury fees.		
Defend Developed Heavellable Dries Vess		
	-	
		- -
		_
-		
		
<u>Description</u> Professional and Technical Services	40 405 00	
	10 105 20	
CO&DS Withheld for Administration	10,105.20	10,105.20
	10,105.20	10,105.20
CO&DS Withheld for Administration	10,105.20	10,105.20
CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	10,105.20	10,105.20
CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	10,105.20	10,105.20
CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description		10,105.20
CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	389,000.00 163,850.00	10,105.20
CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal	389,000.00	10,105.20
CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	389,000.00 163,850.00	10,105.20
CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	389,000.00 163,850.00	10,105.20
CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	389,000.00 163,850.00	_
CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	389,000.00 163,850.00	- 540,362.70
CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	389,000.00 163,850.00	- 540,362.70 1,164.32
CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	389,000.00 163,850.00	- 540,362.70
CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	389,000.00 163,850.00	- 540,362.70 1,164.32
CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	389,000.00 163,850.00	- 540,362.70 1,164.32
CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Let Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	389,000.00 163,850.00	- 540,362.70 1,164.32
CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	389,000.00 163,850.00	- 540,362.70 1,164.32
CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Sen of activity in fund 210, Debt Service:	389,000.00 163,850.00	540,362.70 1,164.32 11,568.33
CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	389,000.00 163,850.00	- 540,362.70 1,164.32
CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Sen of activity in fund 210, Debt Service: Indicated the service of the service o	389,000.00 163,850.00	540,362.70 1,164.32 11,568.33 85,056.53
CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. **Description** Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow **On of activity in fund 210, Debt Service:** India balance as provided in prior school year **withheld**	389,000.00 163,850.00	540,362.70 1,164.32 11,568.33 85,056.53 540,362.70
CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Let Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash with fiscal agent to payments of refunded bonds escrow Compared to the service payments of refunded bonds escrow Compared to payments of payments of refunded bonds escrow Compared to payments of pay	389,000.00 163,850.00	540,362.70 1,164.32 11,568.33 85,056.53
CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. **Description** Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow **On of activity in fund 210, Debt Service:** India balance as provided in prior school year **withheld**	389,000.00 163,850.00	540,362.70 1,164.32 11,568.33 85,056.53 540,362.70
CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. **Description** Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow **Demonstructure** Demonstructure** Demonstructu	389,000.00 163,850.00	540,362.70 1,164.32 11,568.33 85,056.53 540,362.70
CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Sen of activity in fund 210, Debt Service: In displayments on withheld MVLR) In withheld terest (revenue on withheld MVLR) In payments	389,000.00 163,850.00	85,056.53 540,362.70 1,164.32 11,568.33 540,362.70 1,164.32
CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. **Ext Service, SBE/COBI Bonds** Description	389,000.00 163,850.00	540,362.70 1,164.32 11,568.33 540,362.70 1,164.32 - - 389,000.00 163,850.00
CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. **Ebt Service, SBE/COBI Bonds** Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash with Fiscal Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cosh Service payments MVLR withheld for debt service, investment Description Description Description Description Cash Sinking Fund Escrow Description Description Cosh Service Description Desc	389,000.00 163,850.00	85,056.53 540,362.70 1,164.32 11,568.33 540,362.70 1,164.32
CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Let Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Let service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Let of activity in fund 210, Debt Service: And balance as provided in prior school year Let withheld Let the service on withheld MVLR) Led bond proceeds And payments Let of fees on bond interest above) Let the service on bond interest above on the refunded bonds escrow agent	389,000.00 163,850.00	540,362.70 1,164.32 11,568.33 540,362.70 1,164.32 - - 389,000.00 163,850.00
CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. **Ebt Service, SBE/COBI Bonds** Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash with Fiscal Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cosh Service payments MVLR withheld for debt service, investment Description Description Description Description Cash Sinking Fund Escrow Description Description Cosh Service Description Desc	389,000.00 163,850.00	540,362.70 1,164.32 11,568.33 540,362.70 1,164.32 - - 389,000.00 163,850.00
	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Refunding Description Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2009-A due from 1/1/2020 029. Interpretation Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) Donor refunding for the 2018-19 fiscal year. Interpretation Cash Accrued Interest Payable Interest for the 2018-2019 fiscal year Interest Description Cash Description Cash Description Cash Accrued Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Description Cash Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Description	Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SEE/COBI Bonds Premium on Sale of Bonds Sale of Bonds - SEE/COBI Bonds Premium on Sale of Bonds Sale of Bonds - SEE/COBI Bonds Premium on Sale of Bonds Sale of Sonds - SEE/COBI Bonds Premium on Sale of Bonds Sale of the 2018-2019 fiscal year. In Service Current Bond Refunding Description Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) At to refund callable portion of Series 2009-A due from 1/1/2020 029. In Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) Discounts on Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) Dond refunding for the 2018-19 fiscal year. In Service, SBE/COBI Bonds Description Cash Accrued Interest Payable Interest on Undistributed Cobs Sintherest Deferred Revenues - Unavailable CO&D Sintheributed Undersity on Unavailable - Prior Year CO&D Sintheributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings. Deferred Revenues - Unavailable, CO&DS disbursements, and armings. Deferred Revenues - Unavailable, CO&DS disbursements, and armings.

Jackson County School District

Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
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)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	029.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
NI 1	and order the feeth a code to "		
	ond refunding for the 2018-19 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2018-2019 fiscal year		
Year-end ent	ries:	Debit	Credit
	pital Projects, CO&DS		
Account #	<u>Description</u>	040.057.04	
11XX	Cash	248,257.91	
1220	Due from Other Agencies Dues and Fees (Administrative expense)	5,093.48	
9200/730 9200/710	Interest	278.04	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		248,257.91
3325	Interest on Undistributed CO&DS		5,371.52
	&DS disbursements, investment earnings, and treasury fees.		2,21 112
	,		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment ea	•		
Fund 100 Ge	neral Fund		
Account #	Description		
7200/310	Professional and Technical Services	4,347.42	
3323	CO&DS Withheld for Administration		4,347.42
	ounts withheld from MVLR for actual administration fees as		
provided in A	ticle XII, Section 9, Subsection (d) of the Florida Constitution.		
<u>Fund 210 De</u>	bt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	37,000.00	
9200/720	Interest	2,310.00	
9200/730	SBA Sinking Fund Administration Fees	16.90	
	Payments to Refunding Bond Escrow	-	
9299/761	Accrued Interest Payable	-	
2210	Cash with Fiscal/Service Agents		-
2210 1114			37,222.67
2210 1114 3322	CO&DS Withheld for SBE/COBI Bonds	-	80.20
2210 1114 3322 3326	SBA Sinking Fund Earnings		2,024.03
2210 1114 3322 3326 11XX	SBA Sinking Fund Earnings Cash		
2210 1114 3322 3326 11XX To record deb	SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment		
2210 1114 3322 3326 11XX To record det earnings, rela	SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year		
2210 1114 3322 3326 11XX To record del earnings, rela advance refu	SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment		
2210 1114 3322 3326 11XX To record det earnings, rela advance refui agent.	SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ading cash with fiscal agent to payments of refunded bonds escrow		
2210 1114 3322 3326 11XX To record det earnings, rela advance refui agent.	SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year		
2210 1114 3322 3326 11XX To record det earnings, rela advance refui agent. Reconciliation Beginning fur	SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ading cash with fiscal agent to payments of refunded bonds escrow		2,339.32
2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus:	SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: d balance as provided in prior school year		
2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: CO&DS	SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow In of activity in fund 210, Debt Service: In balance as provided in prior school year withheld		37,222.67
2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: CO&DS Bond int	SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow In of activity in fund 210, Debt Service: In balance as provided in prior school year withheld erest (revenue on withheld MVLR)		
2210 1114 3322 3326 11XX To record detearnings, relaadvance refulagent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde	SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow In of activity in fund 210, Debt Service: Indibalance as provided in prior school year withheld erest (revenue on withheld MVLR) Indibalance as proceeds		37,222.67
2210 1114 3322 3326 11XX To record detearnings, relaadvance refulagent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde	SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow In of activity in fund 210, Debt Service: In balance as provided in prior school year withheld erest (revenue on withheld MVLR)		37,222.67
2210 1114 3322 3326 11XX To record detearnings, relaadvance refulagent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiun Less:	SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the description of		37,222.67 80.20 - -
2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: CO&DS Bond interest Refunde Premium Less: Principa	SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: at balance as provided in prior school year withheld erest (revenue on withheld MVLR) and bond proceeds an on refunded bonds		37,222.67 80.20 - - 37,000.00
2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premium Less: Principa Interest	SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow and of activity in fund 210, Debt Service: and balance as provided in prior school year withheld erest (revenue on withheld MVLR) and bond proceeds on on refunded bonds I payments expenditure		37,222.67 80.20 - - 37,000.00 2,310.00
2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premium Less: Principa Interest Dues ar	SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow an of activity in fund 210, Debt Service: and balance as provided in prior school year withheld erest (revenue on withheld MVLR) and bond proceeds an on refunded bonds I payments expenditure and fees (fees on bond interest above)		37,222.67 80.20 - - 37,000.00 2,310.00
2210 1114 3322 3326 11XX To record detearnings, relaadvance refulagent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunder Premium Less: Principa Interest Dues an Paymen	SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow an of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld erest (revenue on withheld MVLR) ad bond proceeds an on refunded bonds I payments expenditure ad fees (fees on bond interest above) ts to refunded bonds escrow agent		37,222.67 80.20 - - 37,000.00 2,310.00
2210 1114 3322 3326 11XX To record detearnings, relaadvance refulagent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principal Interest Dues an Paymen Dues an	SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow an of activity in fund 210, Debt Service: and balance as provided in prior school year withheld erest (revenue on withheld MVLR) and bond proceeds an on refunded bonds I payments expenditure and fees (fees on bond interest above) ts to refunded bonds (admin and underwriter fees)		37,222.67 80.20 - -
2210 1114 3322 3326 11XX To record detearnings, relaadvance refulagent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principal Interest Dues an Paymen Dues an	SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow an of activity in fund 210, Debt Service: and balance as provided in prior school year withheld erest (revenue on withheld MVLR) and bond proceeds an on refunded bonds I payments expenditure and fees (fees on bond interest above) ts to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) t on refunded bonds		37,222.67 80.20 - - 37,000.00 2,310.00

Jefferson County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding		
9200/790 9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		-
through 1/1/2	·		
•	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2018-19 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	=	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2018-2019 fiscal year		
Year-end en	tries:	Debit	Credit
	apital Projects, CO&DS	DCDIL	<u>Orcun</u>
	<u>-</u>		
Account # 11XX	<u>Description</u> 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 3325	CO&DS Distributed Interest on Undistributed CO&DS		72,746.19 1,368.77
	D&DS disbursements, investment earnings, and treasury fees.		1,500.77
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		-
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		-
	arnings.		
To record PY investment e			
To record PY investment e Fund 100 Ge	eneral Fund		
To record PY investment e		1,107.81	
To record PY investment e Fund 100 Ge Account # 7200/310 3323	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	1,107.81	1,107.81
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,107.81	1,107.81
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	1,107.81	1,107.81
To record Py investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,107.81	1,107.81
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account #	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description	1,107.81	1,107.81
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal	1,107.81	1,107.81
To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	1,107.81 - -	1,107.81
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,107.81 - - - -	1,107.81
To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	1,107.81 - - - - -	1,107.81
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,107.81 - - - - -	1,107.81
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,107.81 - - - - -	1,107.81 - -
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,107.81 - - - - -	1,107.81 - - -
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,107.81 - - - - - -	1,107.81 - - - -
To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	1,107.81 - - - - - -	1,107.81 - - - -
To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, relations for the following statement of the follo	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,107.81 - - - - - -	1,107.81 - - - -
To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, relations for the following statement of the follo	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	1,107.81 - - - - - -	1,107.81 - - - -
To record Py investment e Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Desc	1,107.81 - - - - - -	1,107.81 - - -
To record Py investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.	Peneral Fund Description Professional and Technical Services	1,107.81 - - - - - -	1,107.81 - - -
To record PY investment e Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fund 100 Get Account # 9200/730 9209/761 2210 1114 3322 3326 11XX	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Desc	1,107.81 - - - - - -	1,107.81 - - -
To record PY investment e Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus:	Peneral Fund Description Professional and Technical Services	1,107.81 - - - - - -	1,107.81 - - -
To record Py investment e Fund 100 Gc Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indiabalance as provided in prior school year	1,107.81 - - - - - -	1,107.81 - - - -
To record PY investment e Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refuagent. Reconciliati Beginning fur Plus: CO&DS Bond in Refundi	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR) Bed bond proceeds	1,107.81 - - - - - -	1,107.81 - - - - -
To record PY investment e Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow So withheld Sterest (revenue on withheld MVLR)	1,107.81 - - - - - -	1,107.81 - - - - - -
To record Pyinvestment e Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent. Reconciliati Beginning fun Plus: CO&DS Bond in Refund. Premiun Less:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated tees as provided in prior school year Swithheld Interest (revenue on withheld MVLR) and proceeds Interest (revenue on withheld MVLR) and proceeds Interest (revenue on refunded bonds	1,107.81 - - - - - -	1,107.81 - - - - -
To record PY investment e Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS Bond in Refundd Premiur Less: Principa	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) and payments all payments	1,107.81 - - - - - -	- - - - - - -
To record Py investment e Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS Bond in Refundd Premiun Less: Principa Interest	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld Identify the service on withheld MVLR) Bed bond proceeds In on refunded bonds all payments expenditure	1,107.81 - - - - - -	- - - - - - - -
To record Py investment e Fund 100 Gc Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) and payments all payments	1,107.81 - - - - - -	1,107.81
To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au Paymer Dues au Paymer Dues au 7200/310 3323 1 Paymer Dues au 7200/310 3 Paymer Dues Au	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Int	1,107.81 - - - - - -	1,107.81
To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au Paymer Dues au Paymer Dues au 7200/310 3323 1 Paymer Dues au 7200/310 3 Paymer Dues Au	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Bed bond proceeds Interest on refunded bonds Interest (fees on bond interest above) Interest on refunded bonds (admin and underwriter fees) Interest on refunded bonds Interest on refunded bonds Interest on refunded bonds (admin and underwriter fees) Interest on refunded bonds Interest on set	1,107.81 - - - - - -	1,107.81

Lafayette County School District

	Iting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	<u>Credit</u>
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
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 2210	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2009-A due from 1/1/2020		-
through 1/1/2	·		
•			
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs, underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	- -	
3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	· ·		
No advance	bond refunding for the 2018-19 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2018-2019 fiscal year		
Year-end en	tries:	Debit	Credit
		Debit	<u>Orcuit</u>
	apital Projects, CO&DS		
Account #	<u>Description</u>	07.007.05	
11XX	Cash Pug from Other Agencies	37,307.35	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	736.50 40.20	
9200/730	Interest	40.20	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		37,307.35
3325	Interest on Undistributed CO&DS		776.70
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	· ·		
Fund 100 Ge	eneral Fund		
Account #	Description Description	a== = :	
7200/310	Professional and Technical Services	628.62	== '
3323	CO&DS Withheld for Administration		628.62
	nounts withheld from MVLR for actual administration fees as		
•	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	4,000.00	
9200/720	Interest	280.00	
9200/730	SBA Sinking Fund Administration Fees	1.80	
9299/761 2210	Payments to Refunding Bond Escrow Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents	-	<u>-</u>
3322	CO&DS Withheld for SBE/COBI Bonds		3,972.03
3326	SBA Sinking Fund Earnings	-	8.56
11XX	Cash		301.21
To record de	bt service payments, MVLR withheld for debt service, investment		
	ated fees, reversal of accrued interest, and transfer of prior year		
advance refu	inding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliation	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		350.32
	25 do providos in prior dondor jour		300.32
Plus:	Swithheld		3,972.03
	terest (revenue on withheld MVLR)		8.56
CO&DS	· · · · · · · · · · · · · · · · · · ·		-
CO&DS Bond in	ed bond proceeds		-
CO&DS Bond in Refunde	ed bond proceeds m on refunded bonds		
CO&DS Bond in Refunde	·		
CO&DS Bond in Refunde Premiur Less: Principa	m on refunded bonds al payments		
CO&DS Bond in Refundo Premiur Less: Principa Interest	m on refunded bonds al payments expenditure		280.00
CO&DS Bond in Refundo Premiur Less: Principa Interest Dues au	m on refunded bonds al payments expenditure nd fees (fees on bond interest above)		4,000.00 280.00 1.80
CO&DS Bond in Refundo Premiur Less: Principa Interest Dues al Paymer	n on refunded bonds al payments expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent		280.00
CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer Dues an	m on refunded bonds al payments expenditure nd fees (fees on bond interest above)		280.00
CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer Dues an	m on refunded bonds al payments expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds		280.00

Lake County School District

Entries resu			
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		_
	ey bond issues for the 2018-2019 fiscal year.		
	•		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<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 1/1/2	029.		
Fund 210 De	bt Service Advance Bond Refunding		
	<u> </u>		
Account #	Description Cash with Figure / Service Agents		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No cal	and refunding for the 2010 10 final		
	oond refunding for the 2018-19 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2018-2019 fiscal year		
Year-end ent	ries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	691,309.72	
1220	Due from Other Agencies	28,338.55	
9200/730	Dues and Fees (Administrative expense)	1,546.93	
9200/730	Interest	1,540.95	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		691,309.72
3325	Interest on Undistributed CO&DS		29,885.48
	0&DS disbursements, investment earnings, and treasury fees.		
	and a country in comment can migo, and a country local.		
2632	Deferred Revenues - Unavailable - Prior Year		
2032		-	
3321	CO&DS Distributed	-	-
	CO&DS Distributed Interest on Undistributed CO&DS	-	-
3321 3325		-	-
3321 3325 To record PY	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	-
3321 3325 To record PY investment ea	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	-
3321 3325 To record PY investment ea Fund 100 Ge	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund	•	-
3321 3325 To record PY investment ea Fund 100 Ge Account #	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description	·	-
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Unavailable, CO	- 24,187.68	
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS disbursements. Interest on Undistributed CO&DS disbursements.	24,187.68	- - 24,187.68
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Interest on	24,187.68	- - 24,187.68
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS disbursements. Interest on Undistributed CO&DS disbursements.	24,187.68	24,187.68
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Interest on	- 24,187.68	- - 24,187.68
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Interest CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Interest CO&DS disbursements, and arnings. Interest CO&DS disbursements. Interest CO&DS disburse	24,187.68	- - 24,187.68
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS disbursements. Interest on Undistributed CO&DS disbursements. Interest on Undistri	,	- - 24,187.68
3321 3325 To record PY investment examples from 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS disbursements. Interest on Undistributed CO&DS disbursements. Interest on Undistri	675,000.00	24,187.68
3321 3325 To record PY investment example of the following states of the follo	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest	675,000.00 243,542.50	24,187.68
3321 3325 To record PY investment example of the following states of the follo	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Industry withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees	675,000.00	24,187.68
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	675,000.00 243,542.50	24,187.68
3321 3325 To record PY investment examples from 100 Geta Account # 7200/310 3323 To record amprovided in A Fund 210 Deta Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	675,000.00 243,542.50	- - 24,187.68
3321 3325 To record PY investment examples of the second #7200/310 3323 To record amprovided in A Fund 210 De Account #9200/710 9200/720 9200/730 9299/761 2210	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Jounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	675,000.00 243,542.50	_
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	675,000.00 243,542.50	- 897,014.60
3321 3325 To record PY investment examples from 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	675,000.00 243,542.50	- 897,014.60 1,932.80
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	675,000.00 243,542.50	- 897,014.60
3321 3325 To record PY investment examples from 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record del	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment	675,000.00 243,542.50	- 897,014.60 1,932.80
3321 3325 To record PY investment examples from 100 Geta	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	675,000.00 243,542.50	- 897,014.60 1,932.80
3321 3325 To record PY investment examples of the second # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment	675,000.00 243,542.50	- 897,014.60 1,932.80
3321 3325 To record PY investment examples from 100 Geta	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	675,000.00 243,542.50	- 897,014.60 1,932.80
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	675,000.00 243,542.50	- 897,014.60 1,932.80
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and of the service of the payments of refunded bonds escrow Interest SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and of the service of the payments of refunded bonds escrow Interest SBA Sinking Fund 210, Debt Service:	675,000.00 243,542.50	897,014.60 1,932.80 20,002.38
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and the service of the service	675,000.00 243,542.50	- 897,014.60 1,932.80
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest Sample Service: Indiana Sample Service: Indiana Sample Service Service: Indiana Sample Service	675,000.00 243,542.50	- 897,014.60 1,932.80 20,002.38
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest Office of Service: Indicate of activity in fund 210, Debt Servi	675,000.00 243,542.50	897,014.60 1,932.80 20,002.38
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest SBA Sinking Fund Earnings Cash CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest SBA Sinking Fund Earnings Cash Cox SBA Sinking Fund Earnings Cox SBA Sinking Fund Fund Fund Fund Fund Fund Fund Fund	675,000.00 243,542.50	127,979.08 897,014.60 1,932.80 20,002.38
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest Office of Service: Indicate of activity in fund 210, Debt Servi	675,000.00 243,542.50	127,979.08 897,014.60 1,932.80 20,002.38
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest SBA Sinking Fund Earnings Cash SBA Sinking Fund Earning SBA Sinking Fund Earning SBA	675,000.00 243,542.50	127,979.08 897,014.60 1,932.80 20,002.38
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest Service Payable Interest Service payments of refunded bonds escrow Interest Service payments of refunded bonds escrow Interest Service Payable Interest Service payments of refunded bonds escrow Interest Service payments of refunded bonds escrow Interest Service Payable I	675,000.00 243,542.50	127,979.08 897,014.60 20,002.38 127,979.08 897,014.60 1,932.80 420,000.00 66,408.33
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Individual cash withheld for the company of the fees of the payments of refunded bonds escrow On of activity in fund 210, Debt Service: Individual cash withheld for the company of the fees of the payments of refunded bonds escrow In or refunded bonds In payments	675,000.00 243,542.50	127,979.08 897,014.60 1,932.80 20,002.38 127,979.08 897,014.60 1,932.80 420,000.00 66,408.33 675,000.00
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in' Refunded Premiur Less: Principa Interest	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest Crevenue on withheld MVLR) Interest Crevenue on wi	675,000.00 243,542.50	127,979.08 897,014.60 1,932.80 20,002.38 127,979.08 897,014.60 1,932.80 420,000.00 66,408.33 675,000.00 243,542.50
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indibalance as provided in prior school year withheld Iterest (revenue on withheld MVLR) and bond proceeds In on refunded bonds In payments expenditure Indiges (fees on bond interest above)	675,000.00 243,542.50	127,979.08 897,014.60 1,932.80 20,002.38 127,979.08 897,014.60 1,932.80 420,000.00 66,408.33 675,000.00
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest Crevenue on withheld MVLR) Interest Crevenue on wi	675,000.00 243,542.50	127,979.08 897,014.60 1,932.80 20,002.38 127,979.08 897,014.60 1,932.80 420,000.00 66,408.33 675,000.00 243,542.50 407.28
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in' Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Interest Service, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Withheld Deferred Revenue on withheld MVLR) Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest and transfer of prior year and fees, reversal of accrued interest and transfer of prior year and fees, reversal of accrued interest and fees of fees on bond interest above) at the feet of fees on bond interest above) at the feet of feet of feet on bond interest above) at the feet of feet	675,000.00 243,542.50	127,979.08 897,014.60 1,932.80 20,002.38 127,979.08 897,014.60 1,932.80 420,000.00 66,408.33 675,000.00 243,542.50 407.28 482,067.57
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in' Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: In ad balance as provided in prior school year withheld Iterest (revenue on withheld MVLR) In add bond proceeds In on refunded bonds In payments	675,000.00 243,542.50	127,979.08 897,014.60 1,932.80 20,002.38 127,979.08 897,014.60 1,932.80 420,000.00 66,408.33 675,000.00 243,542.50 407.28 482,067.57

Lee County School District

<u>. unu 310 Ca</u>	Ilting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u>		
9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwiners discounty) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<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)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	.029.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3702	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	Accrued Interest Payable (Sinking Fund Accruals)		-
ZZ IU	Accided interest rayable (Siliking rund Accidals)		-
No advance	bond refunding for the 2018-19 fiscal year.		
	- · · · · · · · · · · · · · · · · · · ·		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable nterest for the 2018-2019 fiscal year		-
No accrued i	nterest for the 2016-2019 listal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> 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	5,555.55	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		3,073,832.15
3325	Interest on Undistributed CO&DS		68,370.31
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
0000	Defend Bernard Harristelle Britan Van		
2632	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
3321 3325	Interest on Undistributed CO&DS		-
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		-
investment e			
	0		
Fund 100 Ge			
Account #	Description Professional and Tachnical Services	EE 005 04	
	Professional and Technical Services	55,335.21	
7200/310		30,333.21	EE 00E 01
7200/310 3323	CO&DS Withheld for Administration	00,000.21	55,335.21
7200/310 3323 To record an	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	30,330.21	55,335.21
7200/310 3323 To record an provided in A	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	33,333.21	55,335.21
7200/310 3323 To record an provided in A	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	50,550.21	55,335.21
7200/310 3323 To record an provided in A Fund 210 De Account #	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description		55,335.21
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal	503,000.00	55,335.21
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	503,000.00 80,300.00	55,335.21
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	503,000.00	55,335.21
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	503,000.00 80,300.00	55,335.21
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	503,000.00 80,300.00	55,335.21
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	503,000.00 80,300.00	55,335.21 - 559,846.64
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	503,000.00 80,300.00	
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	503,000.00 80,300.00	- 559,846.64
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	503,000.00 80,300.00	- 559,846.64 1,206.30
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	503,000.00 80,300.00	- 559,846.64 1,206.30
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reli	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Lets service payments, MVLR withheld for debt service, investment	503,000.00 80,300.00	- 559,846.64 1,206.30
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reli	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	503,000.00 80,300.00	- 559,846.64 1,206.30
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Set service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	503,000.00 80,300.00	- 559,846.64 1,206.30
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash But service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	503,000.00 80,300.00	559,846.64 1,206.30 22,501.25
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Set service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	503,000.00 80,300.00	- 559,846.64 1,206.30
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus:	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash But service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated the service of the service	503,000.00 80,300.00	559,846.64 1,206.30 22,501.25 51,534.10
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld	503,000.00 80,300.00	559,846.64 1,206.30 22,501.25 51,534.10 559,846.64
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu Plus: CO&DS Bond in	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR)	503,000.00 80,300.00	559,846.64 1,206.30 22,501.25 51,534.10
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladavance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld	503,000.00 80,300.00	559,846.64 1,206.30 22,501.25 51,534.10 559,846.64
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladavance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Bed bond proceeds	503,000.00 80,300.00	559,846.64 1,206.30 22,501.25 51,534.10 559,846.64
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus:	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Bed bond proceeds	503,000.00 80,300.00	559,846.64 1,206.30 22,501.25 51,534.10 559,846.64
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu Less: Principa	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash But service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated beas provided in prior school year Swithheld Interest (revenue on withheld MVLR) But Service as a service of accrued bonds To service of the Florida Constitution. Con of activity in fund 210, Debt Service: Con of	503,000.00 80,300.00	559,846.64 1,206.30 22,501.25 51,534.10 559,846.64 1,206.30
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash But service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) But Service on bond interest above)	503,000.00 80,300.00	559,846.64 1,206.30 22,501.25 51,534.10 559,846.64 1,206.30
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues a Paymer	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Bot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue o	503,000.00 80,300.00	51,534.10 51,534.10 51,534.00 503,000.00 80,300.00
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principal Interest Dues a Paymein Dues a Paymein Dues a	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash But service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual bonds as provided in prior school year Swithheld Interest (revenue on withheld MVLR) But payments	503,000.00 80,300.00	51,534.10 51,534.10 51,534.00 503,000.00 80,300.00
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principal Interest Dues a Paymein Dues a Paymein Dues a	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash But service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in fund 210, Debt Service: Indicated beas as provided in prior school year Swithheld Interest (revenue on withheld MVLR) But be do not proceeds Interest on refunded bonds Interest on refunded bonds escrow agent Indicated fees on refunded bonds (admin and underwriter fees) Into on refunded bonds	503,000.00 80,300.00	51,534.10 51,534.10 51,534.00 503,000.00 80,300.00

Leon County School District

	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Duga and Face (Issuence costs, underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		_
	ey bond issues for the 2018-2019 fiscal year.		_
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<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 1/1/2	2029.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description Cook with Finest/Service Agents		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	=	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	=	
9299/892	Discounts on Refunding Bonds	=	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2018-19 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash Accrued Interest Payable	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2018-2019 fiscal year		
Year-end en	tries:	Debit	Credit
			<u> </u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	<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	D&DS disbursements, investment earnings, and treasury fees.		
	_ ,		
2632	Deferred Revenues - Unavailable - Prior Year	=	
	CO&DS Distributed		-
3321	Internet on Heathert Access		_
3325	Interest on Undistributed CO&DS		
3325 To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		
3325 To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		
3325 To record PY investment e	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		
3325 To record PY investment e Fund 100 Ge	' Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund		
3325 To record PY investment e Fund 100 Ge Account #	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description	20.324 97	
3325 To record PY investment e Fund 100 Ge Account # 7200/310	' Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund	20,324.97	20 324 07
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	20,324.97	20,324.97
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	20,324.97	20,324.97
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Poeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	20,324.97	20,324.97
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	20,324.97	20,324.97
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Poeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	20,324.97	20,324.97
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Products withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Debt Service, SBE/COBI Bonds	20,324.97	20,324.97
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description	·	20,324.97
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	180,000.00	20,324.97
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	180,000.00 46,707.50	20,324.97
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	180,000.00 46,707.50	20,324.97
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	180,000.00 46,707.50	20,324.97
3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	180,000.00 46,707.50	20,324.97 20,324.97 - 221,119.54
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	180,000.00 46,707.50	
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	180,000.00 46,707.50	- 221,119.54
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	180,000.00 46,707.50	- 221,119.54 476.45
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	180,000.00 46,707.50	- 221,119.54 476.45
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, relations	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	180,000.00 46,707.50	- 221,119.54 476.45
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, relations	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	180,000.00 46,707.50	- 221,119.54 476.45
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	180,000.00 46,707.50	- 221,119.54 476.45
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	180,000.00 46,707.50	- 221,119.54 476.45
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	180,000.00 46,707.50	- 221,119.54 476.45
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	180,000.00 46,707.50	- 221,119.54 476.45 5,211.91
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	180,000.00 46,707.50	- 221,119.54 476.45 5,211.91
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the service of the	180,000.00 46,707.50	221,119.54 476.45 5,211.91 24,997.34
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indibalance as provided in prior school year	180,000.00 46,707.50	221,119.54 476.45 5,211.91 24,997.34 221,119.54
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR)	180,000.00 46,707.50	221,119.54 476.45 5,211.91 24,997.34 221,119.54 476.45 613,000.00
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) Bed bond proceeds	180,000.00 46,707.50	221,119.54 476.45 5,211.91 24,997.34 221,119.54 476.45 613,000.00
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) Bed bond proceeds	180,000.00 46,707.50	221,119.54 476.45 5,211.91 24,997.34 221,119.54 476.45
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS Bond in Refundd Premiur Less: Principa:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on withheld MVLR) Bed bonds	180,000.00 46,707.50	221,119.54 476.45 5,211.91 24,997.34 221,119.54 476.45 613,000.00 96,895.65
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS Bond in Refundd Premiun Less: Principa Interest	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description By Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Con of activity in fund 210, Debt Service: Indicate the service on withheld MVLR) Red bond proceeds In on refunded bonds Payments	180,000.00 46,707.50	24,997.34 221,119.54 476.45 5,211.91 24,997.34 221,119.54 476.45 613,000.00 96,895.65 180,000.00
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 13328 3328 To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues an Paymer	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Iterest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds Tal payments Expenditure Indicated fees (fees on bond interest above) Ints to refunded bonds escrow agent	180,000.00 46,707.50	221,119.54 476.45 5,211.91 24,997.34 221,119.54 476.45 613,000.00 96,895.65 180,000.00 46,707.50
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadente. Reconciliation Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues an Paymer Dues an Paymer Dues an Paymer Dues and Paymer Puland Premiur Dues and Paymer Puland Premiur Plus and Paymer Plus and Plus Plus Plus Plus Plus Plus Plus Plus	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a surticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Fon of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Iterest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds The payments The payment	180,000.00 46,707.50	24,997.34 221,119.54 476.45 5,211.91 24,997.34 221,119.54 476.45 613,000.00 96,895.65 180,000.00 46,707.50 100.40
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadente. Reconciliation Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues an Paymer Dues an Paymer Dues an Paymer Dues and Paymer Puland Premiur Dues and Paymer Puland Premiur Plus and Paymer Plus and Plus Plus Plus Plus Plus Plus Plus Plus	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Iterest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds Tal payments Expenditure Indicated fees (fees on bond interest above) Ints to refunded bonds escrow agent	180,000.00 46,707.50	24,997.34 24,997.34 221,119.54 476.45 613,000.00 96,895.65 180,000.00 46,707.50 100.40 703,560.21

Levy County School District

	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<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)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2			
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	=	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
NI- I	hand artificially a few the 2010 10 %		
	bond refunding for the 2018-19 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2018-2019 fiscal year		
Year-end en	trine:	Debit	Cred
		Debit	Crea
Fund 360 Ca	apital Projects, CO&DS		
Account #	<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		4,270.9
To record Co	D&DS disbursements, investment earnings, and treasury fees.		
	Deferred Devenues - Unavailable - Dries Vees		
2632		_	
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	_
3321	CO&DS Distributed	-	-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	-	-
3321 3325 To record P\	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	-
3321 3325 To record PY investment e	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	
3321 3325 To record P\	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	•	
3321 3325 To record PY investment e Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deneral Fund Description	•	:
3321 3325 To record PY investment e Fund 100 Go Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services	3,456.66	-
3321 3325 To record P\ investment e Fund 100 Go Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration	3,456.66	- - 3,456.6
3321 3325 To record P\ investment e Fund 100 Gr Account # 7200/310 3323 To record an	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	3,456.66	- - 3,456.6
3321 3325 To record P\ investment e Fund 100 Gr Account # 7200/310 3323 To record an	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration	3,456.66	- - 3,456.6
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	3,456.66	- - 3,456.6
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	3,456.66	3,456.6
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld from Administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Description Professional and Technical Services CO&DS Withheld for Administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	3,456.66 43,000.00	3,456.6
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Description		3,456.6
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	43,000.00	3,456.6
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	43,000.00 2,510.00	3,456.6
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	43,000.00 2,510.00	3,456.6
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	43,000.00 2,510.00	_
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	43,000.00 2,510.00	- 43,512.96
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	43,000.00 2,510.00	- 43,512.96 93.7
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	43,000.00 2,510.00	- 43,512.96 93.7 1,923.0
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	43,000.00 2,510.00	43,512.96 93.7
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reli	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	43,000.00 2,510.00	43,512.96 93.7
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reliadovance refu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	43,000.00 2,510.00	- 43,512.96 93.7
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reli	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	43,000.00 2,510.00	43,512.96 93.7
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description CO&DS Withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	43,000.00 2,510.00	- 43,512.96 93.7
3321 3325 To record Pyinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Coash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Coash D	43,000.00 2,510.00	43,512.96 93.7 1,923.0
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Redemption of Principal Description R	43,000.00 2,510.00	43,512.96 93.7
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indicated the service of the service	43,000.00 2,510.00	43,512.96 93.7 1,923.0 2,202.7
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual Company of the Coal Service of the Coal Servic	43,000.00 2,510.00	43,512.96 93.7 1,923.0 2,202.7 43,512.96
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 33326 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu Plus: CO&DS Bond in	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: In the balance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR)	43,000.00 2,510.00	43,512.96 93.7 1,923.0 2,202.7 43,512.96
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writele XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual Company of the Company o	43,000.00 2,510.00	43,512.96 93.7 1,923.0 2,202.7 43,512.96
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiui	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: In the balance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR)	43,000.00 2,510.00	43,512.96 93.7 1,923.0 2,202.7 43,512.96
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadrente. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents CO&DS Withheld Company Total Reference C	43,000.00 2,510.00	2,202.7 43,512.96 93.7 1,923.0 2,202.7 43,512.96 93.7
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Denote of activity in fund 210, Debt Service: In displayments WLR withheld terest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments for Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Companyments Description Redemption of Principal Interest Description Redemption of Principal Interest Description Redemption of Principal Interest Description Redemption of Principal Interest Description Redemption of Principal Interest Description Redemption of Princip	43,000.00 2,510.00	2,202.7 43,512.96 93.7 1,923.0 2,202.7 43,512.96 93.7
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiun Less: Principa Interest	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Deno of activity in fund 210, Debt Service: Indicate the service on withheld MVLR) Ed bond proceeds In on refunded bonds Description Indicate the service on withheld MVLR) Ed bond proceeds In on refunded bonds Description Indicate the service on withheld MVLR) Indicate the service on withheld MVLR) Indicate the service of the service on refunded bonds Description Indicate the service of	43,000.00 2,510.00	2,202.7 43,512.96 93.7 1,923.0 2,202.7 43,512.96 93.7 - - - 43,000.00 2,510.0
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, reladivance refuadent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Iterest (revenue on withheld MVLR) and balance description on the service of the se	43,000.00 2,510.00	2,202.7 43,512.96 93.7 1,923.0 2,202.7 43,512.96 93.7 - - - 43,000.00 2,510.0
3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues a Paymei	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Individual cash provided in prior school year Si withheld Iterest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds Description Description Des	43,000.00 2,510.00	43,512.96 93.7 1,923.0 2,202.7 43,512.96 93.7 - - 43,000.00 2,510.0 19.7
3321 3325 To record Pyinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladavance refuadent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues a Paymer Dues ar	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Iterest (revenue on withheld MVLR) and balance description on the service of the se	43,000.00 2,510.00	43,512.96 93.7 1,923.0 2,202.7 43,512.96 93.7 - - 43,000.00 2,510.0 19.7

Liberty County School District

Fund 310 Ca		<u>Debit</u>	<u>Credit</u>
	apital Projects, COBI Bonds	_	
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
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)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	2029.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2018-19 fiscal year.		
rund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No seemind i	Accrued Interest Payable		-
No accrued i	nterest for the 2018-2019 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
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	D&DS disbursements, investment earnings, and treasury fees.		
0000	D (1D 11 111 D: V		
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
33Z I	Interest on Undistributed CO&DS		-
2225			-
To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		
To record PY investment e	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		
To record PY investment e	' Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund		
To record PY investment e Fund 100 Ge Account #	' Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description		
To record PY investment e Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Seneral Fund Description Professional and Technical Services	653.31	
To record PY investment e Fund 100 Ge Account # 7200/310 3323	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	653.31	653.31
To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	653.31	653.31
To record P\ investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	653.31	653.31
To record P\ investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	653.31	653.31
To record P\ investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	653.31	653.31
To record PN investment effund 100 Gd Account # 7200/310 3323 To record an provided in Affund 210 De Account # 9200/710	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	31,000.00	653.31
To record PN investment e Fund 100 Gd Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	Description Counts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Redemption Redemption of Principal Interest	31,000.00 1,570.00	653.31
To record Phinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Description Counts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	31,000.00 1,570.00 14.36	653.31
To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Description Touches Service, SBE/COBI Bonds Description Touches SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Description Professional and Technical Services CO&DS Withheld for Administration Touchts withheld from MVLR for actual administration fees as sarticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	31,000.00 1,570.00	653.31
To record Phinvestment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	31,000.00 1,570.00 14.36	653.31
To record Phinvestment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114	Description Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	31,000.00 1,570.00 14.36	-
To record PN investment e Fund 100 Gd Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	31,000.00 1,570.00 14.36	- 31,625.05
To record PN investment e Fund 100 Gd Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as unicle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	31,000.00 1,570.00 14.36	- 31,625.05 68.14
To record PN investment e Fund 100 Gd Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9299/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	31,000.00 1,570.00 14.36	- 31,625.05
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	31,000.00 1,570.00 14.36	- 31,625.05 68.14
To record Pyinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reli	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	31,000.00 1,570.00 14.36	- 31,625.05 68.14
To record Phinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, reladovance refu	Description Counts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description	31,000.00 1,570.00 14.36	- 31,625.05 68.14
To record PN investment e Fund 100 Gr. Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Des	31,000.00 1,570.00 14.36	- 31,625.05 68.14
To record PN investment e Fund 100 Gr. Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3332 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest SBA Sinking Fund Escrow Accrued Inte	31,000.00 1,570.00 14.36	- 31,625.05 68.14 891.17
To record PN investment e Fund 100 Gr. Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Des	31,000.00 1,570.00 14.36	- 31,625.05 68.14
To record Pyinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent. Reconciliati Beginning fu Plus:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description On Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Con of activity in fund 210, Debt Service: Indicate the service of t	31,000.00 1,570.00 14.36	31,625.05 68.14 891.17
To record Pyinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual Company of the	31,000.00 1,570.00 14.36	973.63 31,625.05
To record Phinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refuadent. Reconciliati Beginning fu Plus: CO&DS Bond in	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual cash provided in prior school year Swithheld Iterest (revenue on withheld MVLR)	31,000.00 1,570.00 14.36	31,625.05 68.14 891.17
To record Phinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Description Possional and Technical Services CO&DS Withheld for Administration Possional and Technical Services CO&DS Withheld for Administration Pounts withheld from MVLR for actual administration fees as Possional and Technical Services CO&DS Withheld for Administration fees as Possional Service, SEF/COBI Bonds Possiption Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pot Service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Pon of activity in fund 210, Debt Service: Pon	31,000.00 1,570.00 14.36	973.63 31,625.05 68.14 891.17
To record PN investment e Fund 100 Gr. Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuadrance fund Plus: CO&DS Bond in Refund Premiure	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual cash provided in prior school year Swithheld Iterest (revenue on withheld MVLR)	31,000.00 1,570.00 14.36	973.63 31,625.05
To record PN investment e Fund 100 Gr. Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a stricted XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description The service of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description The service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow The service payments of the service of	31,000.00 1,570.00 14.36	973.63 31,625.05 68.14 891.17
To record PN investment e Fund 100 Gd Account # 7200/310 3323 To record an provided in AFund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuady and the Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuady and the Fund Plus: CO&DS Bond in Refund Premiur Less: Principal Pr	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description Of activity in fund 210, Debt Service: Indiang cash with fiscal agent to payments of refunded bonds escrow Of of activity in fund 210, Debt Service: Indiang cash with fiscal agent to payments of refunded bonds escrow Of of activity in fund 210, Debt Service: Indiang cash witheld Iterest (revenue on withheld MVLR) Indiangle Salpayments Description Description Redemption fees as unitation fees as	31,000.00 1,570.00 14.36	973.63 31,625.05 68.14 891.17 973.63 31,625.05 68.14
To record PN investment e Fund 100 Gd Account # 7200/310 3323 To record an provided in AFund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadadvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premium Less: Principa Interesti	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description Of activity in fund 210, Debt Service: Indiana balance as provided in prior school year SE withheld Iterest (revenue on withheld MVLR) Technical Service on refunded bonds Payments Technical Service of Services Technical Service on refunded bonds Payments Technical Service of Service: Technical Service on refunded bonds Payments Technical Service of Service on refunded bonds Payments Technical Service on Service on Prior Service on refunded bonds	31,000.00 1,570.00 14.36	973.63 31,625.05 68.14 891.17 973.63 31,625.05 68.14 - - 31,000.00 1,570.00
To record Pyinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladad and cerefuadent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Pon of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld Iterest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds all payments expenditure India fees (fees on bond interest above)	31,000.00 1,570.00 14.36	973.63 31,625.05 68.14 891.17 973.63 31,625.05 68.14
To record PN investment e Fund 100 Gd Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladadvance refuadent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues a Paymer	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description Of activity in fund 210, Debt Service: Indiana balance as provided in prior school year SE withheld Iterest (revenue on withheld MVLR) Technical Service on refunded bonds Payments Technical Service of Services Technical Service on refunded bonds Payments Technical Service of Service: Technical Service on refunded bonds Payments Technical Service of Service on refunded bonds Payments Technical Service on Service on Prior Service on refunded bonds	31,000.00 1,570.00 14.36	973.63 31,625.05 68.14 891.17 973.63 31,625.05 68.14 - - 31,000.00 1,570.00
To record PN investment e Fund 100 Grant # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadrant Plus: CO&DS Bond in Refund Premiur Less: Principal Interest Dues a Paymer Dues a Paymer Dues a Paymer Plus and Premiur Dues a principal process a Paymer Plus and Premiur Plus and Paymer Plus and	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest SBA Sinking Fund Earning Cash Interest SBA Sinking Fund Earning	31,000.00 1,570.00 14.36	973.63 31,625.05 68.14 891.17 973.63 31,625.05 68.14 - - 31,000.00 1,570.00

Madison County School District

	ting from bond issuance and refunding: pital Projects, COBI Bonds	<u>Debit</u>	<u>Credit</u>
	Description		
Account # 11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		=
	ey bond issues for the 2018-2019 fiscal year.		-
	•		
	bt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2009-A due from 1/1/2020		-
through 1/1/20	•		
•	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	. 135. 353		
No advance b	ond refunding for the 2018-19 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2018-2019 fiscal year		
Year-end ent	ries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	96,155.12	
1220	Due from Other Agencies	1,857.73	
9200/730	Dues and Fees (Administrative expense)	101.41	
9200/710 2632	Interest 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 ea	arnings.		
Fund 100 Ge	neral Fund		
Account #	Description		
7200/310	Professional and Technical Services	1,585.62	
3323	CO&DS Withheld for Administration		1,585.62
	ounts withheld from MVLR for actual administration fees as		
•	ticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>	0.000.00	
9200/710 9200/720	Redemption of Principal Interest	8,000.00 560.00	
9200/720	SBA Sinking Fund Administration Fees	560.00 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 11XX	SBA Sinking Fund Earnings Cash	-	17.17 579.19
	ot service payments, MVLR withheld for debt service, investment		51 3.13
	ted fees, reversal of accrued interest, and transfer of prior year		
•	nding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliatio	on of activity in fund 210, Debt Service:		
	d balance as provided in prior school year		677.45
	The second secon		577.40
			7,967.26
Beginning fun Plus: CO&DS			17.17
Beginning fun Plus: CO&DS Bond int	erest (revenue on withheld MVLR)		-
Beginning fun Plus: CO&DS Bond int Refunde	erest (revenue on withheld MVLR) od bond proceeds		
Beginning fun Plus: CO&DS Bond int Refunde Premium	erest (revenue on withheld MVLR)		-
Beginning fun Plus: CO&DS Bond int Refunde Premium Less:	erest (revenue on withheld MVLR) of bond proceeds of on refunded bonds		
Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal	erest (revenue on withheld MVLR) od bond proceeds		8,000.00 560.00
Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal Interest	erest (revenue on withheld MVLR) ad bond proceeds an on refunded bonds I payments		8,000.00
Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal Interest dues an Paymen	erest (revenue on withheld MVLR) ad bond proceeds an on refunded bonds I payments expenditure ad fees (fees on bond interest above) ts to refunded bonds escrow agent		8,000.00 560.00
Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal Interest Dues an Paymen Dues an	erest (revenue on withheld MVLR) ad bond proceeds an on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		8,000.00 560.00
Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal Interest Dues an Paymen Dues an	erest (revenue on withheld MVLR) ad bond proceeds an on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) t on refunded bonds		8,000.00 560.00

Manatee County School District

Limies resu		Dahit	C!!
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
9299/891 3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
	· ·		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<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	-	744 000 00
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		744,000.00 117,632.19
2210	Accrued Interest Payable (Sinking Fund Accruals)		117,032.19
	A to refund callable portion of Series 2009-A due from 1/1/2020		_
through 1/1/2	•		
•			
	bt Service Advance Bond Refunding		
Account #	Description Cook with Figure / Sorving Agents		
1114	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs, underwriter's discount)	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	•	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
-	Service (Similary Control of Cont		
No advance	bond refunding for the 2018-19 fiscal year.		
	bbt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		_
	nterest for the 2018-2019 fiscal year		
	100000 101 till 2010 2010 10000 you		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
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
0021			
	Interest on Undistributed CO&DS		35,189.84
3325	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		35,189.84
3325 To record CC	O&DS disbursements, investment earnings, and treasury fees.		35,189.84
3325 To record CC 2632	O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	35,189.84
3325 To record CC 2632 3321	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	35,189.84 -
3325 To record CC 2632 3321 3325	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	35,189.84 - -
3325 To record CC 2632 3321 3325 To record PY	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	35,189.84 - -
3325 To record CC 2632 3321 3325 To record PY investment e	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	35,189.84 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund	-	35,189.84 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account #	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description	-	35,189.84 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 28,480.74	35,189.84
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 28,480.74	-
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 28,480.74	-
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	28,480.74	-
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	28,480.74	-
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Pets Service, SBE/COBI Bonds Description		-
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	499,000.00	35,189.84 - - 28,480.74
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional of Principal Interest	499,000.00 166,562.50	-
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Description Perfessional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	499,000.00	-
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arrnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arrnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	499,000.00 166,562.50	-
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 73323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Distribution MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	499,000.00 166,562.50	-
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	499,000.00 166,562.50	- - 28,480.74
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	499,000.00 166,562.50	- 28,480.74 - 645,992.94
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	499,000.00 166,562.50	28,480.74 28,480.74 645,992.94 1,391.92
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	499,000.00 166,562.50	-
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment	499,000.00 166,562.50	28,480.74 28,480.74 645,992.94 1,391.92
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	499,000.00 166,562.50	28,480.74 28,480.74 645,992.94 1,391.92
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment	499,000.00 166,562.50	28,480.74 28,480.74 645,992.94 1,391.92
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	499,000.00 166,562.50	28,480.74 28,480.74 645,992.94 1,391.92
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	499,000.00 166,562.50	28,480.74 28,480.74 645,992.94 1,391.92
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fun	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	499,000.00 166,562.50	28,480.74 28,480.74 645,992.94 1,391.92 18,470.95
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Coash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds Coash Description Redemption of Principal Interest Coash Description Redemption	499,000.00 166,562.50	28,480.74 28,480.74 645,992.94 1,391.92 18,470.95
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indicate the service in the servi	499,000.00 166,562.50	28,480.74 28,480.74 645,992.94 1,391.92 18,470.95 91,507.45 645,992.94
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Defended to the Service: In the service of	499,000.00 166,562.50	28,480.74 645,992.94 1,391.92 18,470.95 91,507.45 645,992.94 1,391.92
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refundo	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: In the defense of the payments of refunded bonds escrow Description of activity in fund 210, Debt Service: Description of activity in fund	499,000.00 166,562.50	28,480.74 645,992.94 1,391.92 18,470.95 91,507.45 645,992.94 1,391.92 744,000.00
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refunde Premiur	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Defended to the Service: In the service of	499,000.00 166,562.50	28,480.74 645,992.94 1,391.92 18,470.95 91,507.45 645,992.94 1,391.92 744,000.00
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: In distributed bonds In the service on withheld MVLR of the bond proceeds in on refunded bonds In on refunded bonds	499,000.00 166,562.50	28,480.74
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refundd Premiur Less: Principa	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description Of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and payments In payments	499,000.00 166,562.50	28,480.74 645,992.94 1,391.92 18,470.95 645,992.94 1,391.92 744,000.00 117,632.19 499,000.00
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refundol Premiur Less: Principa Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBB SINKING SBB SBB SINKING SBB SBB SINKING SBB SBB SBB SBB SBB SBB SBB SBB SBB SB	499,000.00 166,562.50	28,480.74 645,992.94 1,391.92 18,470.95 645,992.94 1,391.92 744,000.00 117,632.19 499,000.00 166,562.50
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earning Fund Earning Fund Earning Fund Earning Fund Earning Fund Earning Fund Ear	499,000.00 166,562.50	28,480.74 645,992.94 1,391.92 18,470.95 91,507.45 645,992.94 1,391.92 744,000.00 117,632.19 499,000.00 166,562.50 293.31
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Diounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Of activity in fund 210, Debt Service: Indicated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Description Descr	499,000.00 166,562.50	28,480.74 645,992.94 1,391.92 18,470.95 91,507.45 645,992.94 1,391.92 744,000.00 117,632.19 499,000.00 166,562.50 293.31 853,942.85
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest Dues an Paymer Dues an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Deferred Revenue on withheld MVLR) and balance as provided in prior school year of withheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds Description Description Descr	499,000.00 166,562.50	28,480.74 645,992.94 1,391.92 18,470.95 91,507.45 645,992.94 1,391.92 744,000.00 117,632.19 499,000.00 166,562.50 293.31 853,942.85
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest Dues an Paymer Dues an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents Description Redemption of Principal Interest Payable Cash with Fiscal Redemption	499,000.00 166,562.50	28,480.74 645,992.94 1,391.92 18,470.95 91,507.45 645,992.94 1,391.92 744,000.00 117,632.19 499,000.00 166,562.50 293.31

Marion County School District

	Iting from bond issuance and refunding: pital Projects, COBI Bonds	<u>Debit</u>	Credit
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwiner's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	_	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
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)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	029.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	Accided interest i dyabie (Olliking i una Accidais)		-
No advance	bond refunding for the 2018-19 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Casn Accrued Interest Payable	-	-
	nterest for the 2018-2019 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
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		4 050 040 04
3321	CO&DS Distributed		1,256,612.64
3325	Interest on Undistributed CO&DS		30,037.23
TO TECOTO CO	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	24,310.50	
3323	CO&DS Withheld for Administration		24,310.50
	nounts withheld from MVLR for actual administration fees as		
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
	Redemption of Principal	285,000.00	
9200/710	Interest	64,080.00	
		154.27	
9200/710 9200/720 9200/730	SBA Sinking Fund Administration Fees		
9200/710 9200/720 9200/730 9299/761	Payments to Refunding Bond Escrow	-	
9200/710 9200/720 9200/730 9299/761 2210	Payments to Refunding Bond Escrow Accrued Interest Payable	-	
9200/710 9200/720 9200/730 9299/761 2210 1114	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	-	220 776 90
9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	-	- 339,776.86 732.12
9200/710 9200/720 9200/730 9299/761 2210 1114	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	-	732.12
9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	:	
9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment		732.12
9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel:	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	-	732.12
9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel:	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		732.12
9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	-	732.12
9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	-	732.12 8,725.29
9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	-	732.12
9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus:	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year	-	732.12 8,725.29 34,518.87
9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year swithheld	-	732.12 8,725.29 34,518.87 339,776.86
9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year withheld terest (revenue on withheld MVLR)	-	732.12 8,725.29 34,518.87
9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year swithheld	-	732.12 8,725.29 34,518.87 339,776.86
9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds	-	732.12 8,725.29 34,518.87 339,776.86 732.12
9200/710 9200/720 9200/720 9200/730 9299/761 92210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvan	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds	-	732.12 8,725.29 34,518.87 339,776.86 732.12
9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the description of the debt service in the debt service in the		732.12 8,725.29 34,518.87 339,776.86 732.12
9200/710 9200/720 9200/730 9209/761 9210 1114 3322 3326 11XX To record de earnings, reladorace refuadrance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year swithheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds all payments expenditure and fees (fees on bond interest above)		732.12 8,725.29 34,518.87 339,776.86 732.12
9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a Paymei	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indibalance as provided in prior school year is withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds all payments expenditure Indicate fees (fees on bond interest above) Ints to refunded bonds escrow agent	-	732.12 8,725.29 34,518.87 339,776.86 732.12 - - 285,000.00 64,080.00
9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuagent. Reconciliati Beginning fu Plus:	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year is withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds all payments expenditure ind fees (fees on bond interest above) ints to refunded bonds escrow agent ind fees on refunded bonds (admin and underwriter fees)	-	732.12 8,725.29 34,518.87 339,776.86 732.12 - - 285,000.00 64,080.00
9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuagent. Reconciliati Beginning fu Plus:	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year is withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds all payments expenditure India fees (fees on bond interest above) Ints to refunded bonds escrow agent India fees on refunded bonds (admin and underwriter fees) Into on refunded bonds	-	732.12 8,725.29 34,518.87 339,776.86 732.12 - - 285,000.00 64,080.00

Martin County School District

Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	=	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	=	
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description		
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 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		_
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	·		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	=	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		<u>-</u>
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
-	, and the same of		
No advance	bond refunding for the 2018-19 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2018-2019 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	684,358.08	
1220	Due from Other Agencies	28,621.99	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	1,562.40	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		684,358.08
3325	Interest on Undistributed CO&DS		30,184.39
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	•		
Fund 100 G	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	24,429.60	04 402 25
3323 To record an	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as		24,429.60
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
-	ebt Service, SBE/COBI Bonds		
Account # 9200/710	<u>Description</u> Redemption of Principal	705,000.00	
9200/710	Interest	238,620.00	
9200/730	SBA Sinking Fund Administration Fees	417.65	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1111	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds		919,852.32
1114 3322	SBA Sinking Fund Earnings	-	1,982.01
1114 3322 3326			22,203.32
3322	Cash		
3322 3326 11XX To record de	Cash bt service payments, MVLR withheld for debt service, investment		
3322 3326 11XX To record de earnings, rela	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
3322 3326 11XX To record de earnings, rela	Cash bt service payments, MVLR withheld for debt service, investment		
3322 3326 11XX To record de earnings, rela advance refu agent.	Cash bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		
3322 3326 11XX To record de earnings, rela advance refu agent.	Cash the service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:		
3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu	Cash bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		126,646.11
3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus:	Cash the service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year		
3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS	Cash the service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:		126,646.11 919,852.32 1,982.01
3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in	Cash bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year 6 withheld		919,852.32
3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiui	Cash the service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the provided in prior school year Swithheld sterest (revenue on withheld MVLR)		919,852.32
3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less:	Cash the service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds		919,852.32 1,982.01 - -
3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principa	Cash the service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year So withheld interest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds al payments		919,852.32 1,982.01 - - 705,000.00
3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu Less: Principa Interest	Cash the service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the service of th		919,852.32 1,982.01 - - 705,000.00 238,620.00
3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus:	Cash the service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year So withheld interest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds al payments		919,852.32 1,982.01 - - 705,000.00
3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a Paymet Dues a	Cash the service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) India balance debt onds India payments Interest expenditure India fees (fees on bond interest above) Ints to refunded bonds (admin and underwriter fees)		919,852.32 1,982.01 - - 705,000.00 238,620.00
3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a Paymet Dues a	Cash the service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) India balance debt onds India payments Interest (fees on bond interest above) Interest (fees on refunded bonds (admin and underwriter fees) Interest on refunded bonds Interest on refunded bonds Interest on refunded bonds Interest debt on refunded bonds Interest on refunded bonds Interest on refunded bonds Interest debt on refunded bonds Interest debt on refunded bonds Interest debt on refunded bonds		919,852.32 1,982.01 - - 705,000.00 238,620.00

Monroe County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No new mon	Premium on Sale of Bonds ey bond issues for the 2018-2019 fiscal year.		-
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		-
through 1/1/2	·		
•	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	ayasis (simily , and / tooldalo)		
No advance	bond refunding for the 2018-19 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	=	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2018-2019 fiscal year		
Year-end en	tries.	Debit	Credit
		Debit	<u> Orcun</u>
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> 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 3325	CO&DS Distributed Interest on Undistributed CO&DS		255,172.13 4.801.25
	D&DS disbursements, investment earnings, and treasury fees.		4,001.20
	3., ,		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		-
33Z3	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		-
To record PY	•		
To record PY investment e	arnings.		
investment e			
investment e Fund 100 Ge	eneral Fund		
investment e Fund 100 Ge Account #		3.885.87	
investment e Fund 100 Ge	eneral Fund Description	3,885.87	3,885.87
investment e Fund 100 Ge Account # 7200/310 3323 To record arr	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	3,885.87	3,885.87
investment e Fund 100 Ge Account # 7200/310 3323 To record arr	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	3,885.87	3,885.87
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	3,885.87	3,885.87
investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	3,885.87	3,885.87
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	3,885.87	3,885.87
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest	3,885.87	3,885.87
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	3,885.87 - - - -	3,885.87
investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest	3,885.87 - - - -	3,885.87
investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	3,885.87 - - - -	3,885.87
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	3,885.87 - - - -	3,885.87 - -
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	3,885.87 - - - - -	3,885.87 - - -
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	3,885.87 - - - - - -	3,885.87 - - - -
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	3,885.87 - - - - - -	3,885.87 - - - -
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investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pets Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	3,885.87 - - - - -	3,885.87 - - - -
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of refunded bonds escrow Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Descri	3,885.87 - - - - -	3,885.87 - - -
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	3,885.87 - - - - -	3,885.87
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fui	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of refunded bonds escrow Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Descri	3,885.87 - - - - -	3,885.87
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	3,885.87 	3,885.87
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investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund	Description Professional and Technical Services	3,885.87 - - - - -	3,885.87 - - - - -
investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund- Premiur	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Sound of activity in fund 210, Debt Service: and balance as provided in prior school year Southheld terest (revenue on withheld MVLR)	3,885.87 	3,885.87 - - - - - -
investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less:	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR) and Description	3,885.87 - - - - -	3,885.87 - - - - - -
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS Bond in Refund Premiur Less: Principa	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated the proceeds on the proceeds on on refunded bonds all payments	3,885.87 - - - - -	3,885.87 - - - - - - -
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refundu Premiun Less: Principa Interest	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR) and Description	3,885.87 	3,885.87 - - - - - - - -
investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues an Paymer	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow So withheld terest (revenue on withheld MVLR) and balance as provided in prior school year So withheld terest (revenue on withheld MVLR) and payments expenditure and fees (fees on bond interest above) and fees (fees on bond interest above) and fees (fees on bond interest above) and the company of the prior of the prior of the payments of the p	3,885.87 	3,885.87
investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au Paymer Dues au	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Iterest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds In payments In expenditure Ind fees (fees on bond interest above) Ints to refunded bonds escrow agent Ind fees on refunded bonds (admin and underwriter fees)	3,885.87 	3,885.87
investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au Paymer Dues au	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) and balance as provided in prior school year Si withheld Iterest (revenue on withheld MVLR) and payments expenditure and fees (fees on bond interest above) Interest on refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) Into on refunded bonds	3,885.87 	3,885.87

Nassau County School District

Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3711 3791	Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description		
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 3792	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		_
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	·		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
10	Accided interest i ayabie (Ollikiliy i uliu Acciddis)		-
No advance	bond refunding for the 2018-19 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2018-2019 fiscal year		
Year-end en	tries:	Debit	Credit
	apital Projects, CO&DS		
Account #	Description		
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 3325	CO&DS Distributed Interest on Undistributed CO&DS		373,599.81 7,957.98
	D&DS disbursements, investment earnings, and treasury fees.		1,331.30
	, , , , , , , , , , , , , , , ,		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		-
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		-
investment e	•		
	· ·		
Fund 100 G4			
Fund 100 Ge	Description		
Fund 100 Ge Account # 7200/310	<u>Description</u> Professional and Technical Services	6,440.76	
Account #		6,440.76	6,440.76
Account # 7200/310 3323 To record am	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	6,440.76	6,440.76
Account # 7200/310 3323 To record am	Professional and Technical Services CO&DS Withheld for Administration	6,440.76	6,440.76
Account # 7200/310 3323 To record am provided in A	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	6,440.76	6,440.76
Account # 7200/310 3323 To record am provided in A	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	6,440.76	6,440.76
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. 2bt Service, SBE/COBI Bonds Description Redemption of Principal	49,000.00	6,440.76
Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest	49,000.00 3,070.00	6,440.76
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	49,000.00	6,440.76
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	49,000.00 3,070.00	6,440.76
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	49,000.00 3,070.00	6,440.76
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Bebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	49,000.00 3,070.00	6,440.76 - 49,343.43
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	49,000.00 3,070.00	- 49,343.43 106.32
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	49,000.00 3,070.00	49,343.43
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Professional and Technical Services	49,000.00 3,070.00	- 49,343.43 106.32
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299761 2210 1114 3322 3326 11XX To record de earnings, rela	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. 2bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	49,000.00 3,070.00	- 49,343.43 106.32
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299761 2210 1114 3322 3326 11XX To record de earnings, rela	Professional and Technical Services	49,000.00 3,070.00	- 49,343.43 106.32
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	49,000.00 3,070.00	- 49,343.43 106.32
Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati	Professional and Technical Services	49,000.00 3,070.00	49,343.43 106.32 2,642.65
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	49,000.00 3,070.00	- 49,343.43 106.32
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year	49,000.00 3,070.00	49,343.43 106.32 2,642.65 3,065.73
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS	Professional and Technical Services	49,000.00 3,070.00	49,343.43 106.32 2,642.65
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in	Professional and Technical Services	49,000.00 3,070.00	49,343.43 106.32 2,642.65 3,065.73 49,343.43
Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiun	Professional and Technical Services	49,000.00 3,070.00	49,343.43 106.32 2,642.65 3,065.73 49,343.43
Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less:	Professional and Technical Services	49,000.00 3,070.00	49,343.43 106.32 2,642.65 3,065.73 49,343.43 106.32
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refundu Less: Principa	Professional and Technical Services	49,000.00 3,070.00	3,065.73 49,343.43 106.32 2,642.65
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest	Professional and Technical Services	49,000.00 3,070.00	3,065.73 49,343.43 106.32 2,642.65 49,343.43 106.32 49,000.00 3,070.00
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au	Professional and Technical Services	49,000.00 3,070.00	3,065.73 49,343.43 106.32 2,642.65
Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues an Paymer	Professional and Technical Services	49,000.00 3,070.00	3,065.73 49,343.43 106.32 2,642.65 49,343.43 106.32 49,000.00 3,070.00
Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au Paymer Dues au	Professional and Technical Services	49,000.00 3,070.00	3,065.73 49,343.43 106.32 2,642.65 49,343.43 106.32 49,000.00 3,070.00

Okaloosa County School District

Fund 310 C	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	=	
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description		
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 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	•		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2018-19 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	interest for the 2018-2019 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
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 2632	Interest Deferred Revenues - Unavailable		
3321	CO&DS Distributed		950,711.58
3325	Interest on Undistributed CO&DS		20,164.85
To record Co	O&DS disbursements, investment earnings, and treasury fees.		•
0000	D (1D		
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	_
3325	Interest on Undistributed CO&DS		_
	Y Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	earnings.		
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	16,320.33	
3323	CO&DS Withheld for Administration		16,320.33
	nounts withheld from MVLR for actual administration fees as		
•	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	90,000.00	
9200/720 9200/730	Interest SBA Sinking Fund Administration Fees	34,110.00 54.93	
9299/761	Payments to Refunding Bond Escrow	54.95	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		120,990.09
3326 11XX	SBA Sinking Fund Earnings	-	260.70
	Cash		2,914.14
	bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
•	unding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
agent.	on of activity in fund 210, Debt Service:		
_			18,046.39
Reconciliati			10,040.09
Reconciliati	nd balance as provided in prior school year		120,990.09
Reconciliati Beginning fu Plus:	S withheld		
Reconciliati Beginning fu Plus: CO&DS Bond ir	S withheld oterest (revenue on withheld MVLR)		260.70
Reconciliati Beginning fu Plus: CO&DS Bond ir Refund	S withheld sterest (revenue on withheld MVLR) ed bond proceeds		260.70 -
Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu	S withheld oterest (revenue on withheld MVLR)		260.70 - -
Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less:	S withheld Iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds		-
Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa	S withheld sterest (revenue on withheld MVLR) ed bond proceeds		260.70 - - 90,000.00 34,110.00
Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Princip: Interes: Dues a	S withheld Iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments t expenditure nd fees (fees on bond interest above)		90,000.00 34,110.00
Reconciliati Beginning fu Plus: CO&DS Bond ir Refundi Premiu Less: Princip: Interes: Dues a Payme	S withheld Interest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments t expenditure nd fees (fees on bond interest above) Ints to refunded bonds escrow agent		90,000.00
Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Princip: Interes: Dues a Payme Dues a	S withheld Interest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments It expenditure nd fees (fees on bond interest above) Ints to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees)		90,000.00 34,110.00
Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Princip: Interes: Dues a Payme Dues a	S withheld Interest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments It expenditure nd fees (fees on bond interest above) Ints to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) Int on refunded bonds	_	90,000.00 34,110.00

Okeechobee County School District

Fund 310 Ca	llting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
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 3715	Discounts on Refunding Bonds 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 1/1/2	2029.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2018-19 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	
	Accrued Interest Payable nterest for the 2018-2019 fiscal year		-
	· · · · · · · · · · · · · · · · · · ·		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	218,433.34	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	4,526.86 247.11	
9200/730	Interest	247.11	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		218,433.34
3325	Interest on Undistributed CO&DS		4,773.97
To record Co	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	_	
3321	CO&DS Distributed		-
JJZ I			
3325	Interest on Undistributed CO&DS		-
3325 To record P	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		-
3325 To record P\ investment e	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
3325 To record P\ investment e	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
3325 To record Pyinvestment e Fund 100 Ge Account #	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description		-
3325 To record P\investment e Fund 100 Gr Account # 7200/310	/ Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings. eneral Fund Description Professional and Technical Services	3,863.79	
3325 To record P\ investment e Fund 100 Gr Account # 7200/310 3323	/ Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	3,863.79	3,863.79
3325 To record Pyinvestment e Fund 100 Gr Account # 7200/310 3323 To record an	Poeferred Revenues - Unavailable, CO&DS disbursements, and sarnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	3,863.79	3,863.79
3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A	Poeferred Revenues - Unavailable, CO&DS disbursements, and parnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional Services CO&DS Withheld for Administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution.	3,863.79	3,863.79
3325 To record P\investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De	Poeferred Revenues - Unavailable, CO&DS disbursements, and parnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services Co&DS Withheld for Administration Professional and Technical Services Co&DS Withheld for Administration Professional Administration fees as a chicle XII, Section 9, Subsection (d) of the Florida Constitution.	3,863.79	3,863.79
3325 To record Phinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	Poeferred Revenues - Unavailable, CO&DS disbursements, and sarnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional Administration fees as a cuticle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description	3,863.79 35,000.00	3,863.79
3325 To record Phinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Poeferred Revenues - Unavailable, CO&DS disbursements, and parnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services Co&DS Withheld for Administration Professional and Technical Services Co&DS Withheld for Administration Professional Administration fees as a chicle XII, Section 9, Subsection (d) of the Florida Constitution.		3,863.79
3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730	Poeferred Revenues - Unavailable, CO&DS disbursements, and parnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Poet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	35,000.00	3,863.79
3325 To record P) investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761	Poeferred Revenues - Unavailable, CO&DS disbursements, and sarnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Poet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	35,000.00 2,170.00	3,863.79
3325 To record P) investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210	Poeferred Revenues - Unavailable, CO&DS disbursements, and sarnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	35,000.00 2,170.00 16.02	3,863.79
3325 To record P) investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114	Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	35,000.00 2,170.00 16.02	_
3325 To record P) investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210	Poeferred Revenues - Unavailable, CO&DS disbursements, and sarnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	35,000.00 2,170.00 16.02	3,863.79 35,288.87 76.04
3325 To record Phinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322	Poeferred Revenues - Unavailable, CO&DS disbursements, and sarnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	35,000.00 2,170.00 16.02	35,288.87
3325 To record Pyinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Lets service payments, MVLR withheld for debt service, investment	35,000.00 2,170.00 16.02	- 35,288.87 76.04
3325 To record Pyinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	35,000.00 2,170.00 16.02	- 35,288.87 76.04
3325 To record Pyinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refu	Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Lets service payments, MVLR withheld for debt service, investment	35,000.00 2,170.00 16.02	- 35,288.87 76.04
3325 To record Pyinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	35,000.00 2,170.00 16.02	- 35,288.87 76.04
3325 To record Pyinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	35,000.00 2,170.00 16.02	- 35,288.87 76.04
3325 To record Pyinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu	Poeferred Revenues - Unavailable, CO&DS disbursements, and sarnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a particle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Peter Service Payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	35,000.00 2,170.00 16.02	- 35,288.87 76.04
3325 To record Pyinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadrance refuadrance funder funde	Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the service of	35,000.00 2,170.00 16.02	35,288.87 76.04 1,821.11 2,111.97
3325 To record Pyinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent. Reconciliati Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Let service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Lon of activity in fund 210, Debt Service: Ind balance as provided in prior school year	35,000.00 2,170.00 16.02	35,288.87 76.04 1,821.11 2,111.97 35,288.87
3325 To record Pyinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fur Plus: CO&DS Bond ir	Description Possional and Technical Services CO&DS Withheld for Administration Postription Postription Professional and Technical Services CO&DS Withheld for Administration Pounts withheld from MVLR for actual administration fees as a ricle XII, Section 9, Subsection (d) of the Florida Constitution. Postription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Post Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR)	35,000.00 2,170.00 16.02	35,288.87 76.04 1,821.11 2,111.97
3325 To record Pyinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund	Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Let service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Lon of activity in fund 210, Debt Service: Ind balance as provided in prior school year	35,000.00 2,170.00 16.02	35,288.87 76.04 1,821.11 2,111.97 35,288.87
3325 To record Pyinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refuadent. Reconciliati Beginning fur Plus: CO&DS Bond ir Refund	Description Possional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pets Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) Bed bond proceeds	35,000.00 2,170.00 16.02	35,288.87 76.04 1,821.11 2,111.97 35,288.87 76.04
3325 To record Pyinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuadrante fund Premiu Less: Principia	Deferred Revenues - Unavailable, CO&DS disbursements, and parnings. Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Refunding Bond Escrow Refun	35,000.00 2,170.00 16.02	2,111.97 35,288.87 76.04 1,821.11 2,111.97 35,288.87 76.04
3325 To record Pyinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest	Poeferred Revenues - Unavailable, CO&DS disbursements, and parnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a surficed XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pet service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Con of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Red bond proceeds In on refunded bonds Payments In paymen	35,000.00 2,170.00 16.02	2,111.97 35,288.87 76.04 1,821.11 2,111.97 35,288.87 76.04
3325 To record Pyinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadrent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principie Interest Dues a	Deferred Revenues - Unavailable, CO&DS disbursements, and parnings. Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents Description Redemption of Principal Interest Payable Cash Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earning Cash Description Redemption of Principal Interest	35,000.00 2,170.00 16.02	2,111.97 35,288.87 76.04 1,821.11 2,111.97 35,288.87 76.04
3325 To record Pyinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refundure Pius: CO&DS Bond ir Refund Premiu Less: Principa Interest Dues a Paymei	Poeferred Revenues - Unavailable, CO&DS disbursements, and parnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a surficed XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pet service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Con of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Red bond proceeds In on refunded bonds Payments In paymen	35,000.00 2,170.00 16.02	2,111.97 35,288.87 76.04 1,821.11 2,111.97 35,288.87 76.04
3325 To record Pyinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadrance refundrance refundranc	Poeferred Revenues - Unavailable, CO&DS disbursements, and parnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a surticle XII, Section 9, Subsection (d) of the Florida Constitution. Pett Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Post service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Fon of activity in fund 210, Debt Service: Indicated bonds and proceeds Indicated bonds Revended bonds escrow agent	35,000.00 2,170.00 16.02	2,111.97 35,288.87 76.04 1,821.11 2,111.97 35,288.87 76.04

Orange County School District

Account #			
Account #	apital Projects, COBI Bonds		
	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
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 1/1/2	2029.		
Fund 210 Da	ebt Service Advance Bond Refunding		
	<u> </u>		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2018-19 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #			
11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	_
	nterest for the 2018-2019 fiscal year		-
140 acciaca i	Therest for the 2010 2010 hotel year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 C:	apital Projects, CO&DS		
Account #	Description		
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 CO&DS Distributed		6,986,229.36
3321			
3325	Interest on Undistributed CO&DS		148,233.43
To record Co	D&DS disbursements, investment earnings, and treasury fees.		
2622	Deferred Revenues - Unavailable - Prior Year		
2632	CO&DS Distributed	-	
3321			-
2225	Interest on Undistributed CO&DS		-
3325	/ Deferred Devenues - Unavailable COSDS dishurasments and		
To record P	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
To record P	arnings.		
To record PY investment e	arnings.		
To record Py investment e Fund 100 Ge Account #	ernings. eneral Fund	119.972 07	
To record Phinvestment e Fund 100 Ge Account # 7200/310	eneral Fund Description	119,972.07	119,972.07
To record Py investment e Fund 100 Gr Account # 7200/310 3323	eneral Fund Description Professional and Technical Services	119,972.07	119,972.07
To record Py investment e Fund 100 Ge Account # 7200/310 3323 To record an	earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	119,972.07	119,972.07
To record Pyinvestment effund 100 General Home Topics 100/310 3323 To record an provided in A	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	119,972.07	119,972.07
To record Py investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.	119,972.07	119,972.07
To record Phinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.		119,972.07
To record Pyinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	parnings. peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. pebt Service, SBE/COBI Bonds Description Redemption of Principal	837,000.00	119,972.07
To record Phinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	perenal Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest	837,000.00 90,410.00	119,972.07
To record P) investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730	pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	837,000.00	119,972.07
To record P) investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761	peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	837,000.00 90,410.00	119,972.07
To record P) investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	837,000.00 90,410.00	119,972.07
To record Phinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114	peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	837,000.00 90,410.00	_
To record Phinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	perings. perings. perings. perings. professional and Technical Services	837,000.00 90,410.00	- 891,936.57
To record Phinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	perior of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash Withheld for SBE/COBI Bonds Payments to Refunding Bond Escrow Accrued Interest Payable Cash With Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds Payments to Refunding Bond Escrow Accrued Interest Payable Cash With Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	837,000.00 90,410.00	- 891,936.57 1,921.86
To record Phinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX	peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	837,000.00 90,410.00	- 891,936.57
To record Py investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de	pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment	837,000.00 90,410.00	- 891,936.57 1,921.86
To record Py investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel	pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Let Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	837,000.00 90,410.00	- 891,936.57 1,921.86
To record Py investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refu	pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment	837,000.00 90,410.00	- 891,936.57 1,921.86
To record Py investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel	pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Let Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	837,000.00 90,410.00	- 891,936.57 1,921.86
To record Pyinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Redemption of Principal Interest SBA Sinking Fund Earnings Cash Redemption of Principal Interest SBA Sinking Fund Earnings Cash Redemption of Principal Interest SBA Sinking Fund Earnings Cash Redemption of Principal Interest SBA Sinking Fund Earnings Cash Redemption of Principal Interest SBA Sinking Fund Earnings Cash Redemption of Principal Interest SBA Sinking Fund Administration Fees SBA Sinking Fund Earnings Cash Redemption of Principal Interest SBA Sinking Fund Earnings Cash Redemption of Principal Interest SBA Sinking Fund Earnings Cash Redemption of Principal Interest SBA Sinking Fund Administration Fees SBA Sinking Fund Earnings Cash Redemption of Principal Interest SBA Sinking Fund Administration Fees SBA Sinking Fund Earning SBA Sinking F	837,000.00 90,410.00	- 891,936.57 1,921.86
To record Phinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Cobin Service Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Redemption of Refunded for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service:	837,000.00 90,410.00	891,936.57 1,921.86 33,956.54
To record Phinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Redemption of Principal Interest SBA Sinking Fund Earnings Cash Redemption of Principal Interest SBA Sinking Fund Earnings Cash Redemption of Principal Interest SBA Sinking Fund Earnings Cash Redemption of Principal Interest SBA Sinking Fund Earnings Cash Redemption of Principal Interest SBA Sinking Fund Earnings Cash Redemption of Principal Interest SBA Sinking Fund Administration Fees SBA Sinking Fund Earnings Cash Redemption of Principal Interest SBA Sinking Fund Earnings Cash Redemption of Principal Interest SBA Sinking Fund Earnings Cash Redemption of Principal Interest SBA Sinking Fund Administration Fees SBA Sinking Fund Earnings Cash Redemption of Principal Interest SBA Sinking Fund Administration Fees SBA Sinking Fund Earning SBA Sinking F	837,000.00 90,410.00	- 891,936.57 1,921.86
To record Pyinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu Plus:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated the service of the serv	837,000.00 90,410.00	891,936.57 1,921.86 33,956.54
To record Pyinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fur Plus: CO&DS	peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld	837,000.00 90,410.00	891,936.57 1,921.86 33,956.54 61,730.36 891,936.57
To record Phinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadrance refusadrance refuadrance refusadrance refusadra	peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Peter Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the service on withheld MVLR of the service of the s	837,000.00 90,410.00	891,936.57 1,921.86 33,956.54
To record Phinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund	peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Peter Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indibalance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Bed bond proceeds	837,000.00 90,410.00	891,936.57 1,921.86 33,956.54 61,730.36 891,936.57
To record Pyinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuadvance refuadrance fund Plus: CO&DS Bond ir Refund Premiu	peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Peter Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the service on withheld MVLR of the service of the s	837,000.00 90,410.00	891,936.57 1,921.86 33,956.54 61,730.36 891,936.57
To record Phinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less:	peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Peter Service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indicated fees, revenue on withheld MVLR) Interest (revenue on withheld MVLR) Inter	837,000.00 90,410.00	61,730.36 891,936.57 1,921.86 33,956.54
To record Pyinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance re	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the service on withheld MVLR) and payments on or refunded bonds all payments	837,000.00 90,410.00	61,730.36 891,936.57 1,921.86 33,956.54 61,730.36 891,936.57 1,921.86
To record Pyinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest Similar School Service: Ind balance as provided MVLR) Interest Similar Service Ser	837,000.00 90,410.00	61,730.36 891,936.57 1,921.86 33,956.54
To record Pyinvestment et Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadrance refundrance r	peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds al payments It expenditure Ind fees (fees on bond interest above)	837,000.00 90,410.00	61,730.36 891,936.57 1,921.86 33,956.54 61,730.36 891,936.57 1,921.86
To record Pyinvestment et Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refundvance	perior of the service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: In dees (fees on bond interest above) ints to refunded bonds escrow agent in the rest apparents in expenditure and fees (fees on bond interest above) ints to refunded bonds escrow all payments.	837,000.00 90,410.00	61,730.36 891,936.57 1,921.86 33,956.54 61,730.36 891,936.57 1,921.86
To record Pyinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance re	perior Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Peter Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in fund 210, Debt Service: Indicated bonds as provided in prior school year Si withheld Interest (revenue on withheld MVLR) Interest (revenue on withheld MVLR) Interest (revenue on withheld MVLR) Interest (revenue on bond interest above) Into to refunded bonds escrow agent Indicated fees on refunded bonds (admin and underwriter fees)	837,000.00 90,410.00	61,730.36 891,936.57 1,921.86 33,956.54 61,730.36 891,936.57 1,921.86
To record Pyinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance re	perior of the service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: In dees (fees on bond interest above) ints to refunded bonds escrow agent in the rest apparents in expenditure and fees (fees on bond interest above) ints to refunded bonds escrow all payments.	837,000.00 90,410.00	61,730.36 891,936.57 1,921.86 33,956.54 61,730.36 891,936.57 1,921.86

Osceola County School District

Fund 310 Car	oital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	=	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mone	y bond issues for the 2018-2019 fiscal year.		
Fund 210 Del	ot Service Current Bond Refunding		
Account #	Description		
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 3715	Discounts on Refunding Bonds 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 1/1/20	129.		
Fund 210 Del	ot Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance b	ond refunding for the 2018-19 fiscal year.		
Fund 210 Del	ot Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
ino accrued in	terest for the 2018-2019 fiscal year		
Year-end ent	ies:	<u>Debit</u>	Credit
Fund 360 Ca	oital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	1,883,721.77	
1220	Due from Other Agencies	47,199.91	
9200/730	Dues and Fees (Administrative expense) Interest	2,576.53	
9200/710 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 ea	rnings.		
Fund 100 Ge	neral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	40,286.34	
3323	CO&DS Withheld for Administration		40,286.34
	bunts withheld from MVLR for actual administration fees as		
	ticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 Del	ot Service, SBE/COBI Bonds		
Account #	<u>Description</u>	045 000	
9200/710	Redemption of Principal Interest	615,000.00	
9200/720 9200/730	SBA Sinking Fund Administration Fees	166,350.00 345.86	
9299/761	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable	-	
2210	Cash with Fiscal/Service Agents		
1114	CO&DS Withheld for SBE/COBI Bonds		761,747.89 1 641 34
1114 3322		-	1,641.34 18,306.63
1114 3322 3326	SBA Sinking Fund Earnings		10,300.03
1114 3322 3326 11XX	SBA Sinking Fund Earnings Cash		
1114 3322 3326 11XX To record deb	SBA Sinking Fund Earnings		
1114 3322 3326 11XX To record deb earnings, rela	SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment		
1114 3322 3326 11XX To record deb earnings, rela	SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment led fees, reversal of accrued interest, and transfer of prior year		
1114 3322 3326 11XX To record deb earnings, rela advance refur agent.	SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow		
1114 3322 3326 11XX To record deb earnings, rela advance refur agent. Reconciliatio	SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service:		88 477 12
1114 3322 3326 11XX To record deb earnings, rela advance refur agent. Reconciliatio	SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow		88,477.13
1114 3322 3326 11XX To record deb earnings, rela advance refur agent. Reconciliatio Beginning fun	SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year		88,477.13 761,747.89
1114 3322 3326 11XX To record debearnings, relaadvance refuragent. Reconciliatio Beginning fun Plus: CO&DS Bond int	SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment led fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld lerest (revenue on withheld MVLR)		
1114 3322 3326 11XX To record debearnings, relaadvance refuragent. Reconciliatio Beginning fun Plus: CO&DS Bond int Refunde	SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment led fees, reversal of accrued interest, and transfer of prior year liding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld lerest (revenue on withheld MVLR) d bond proceeds		761,747.89
1114 3322 3326 11XX To record debearnings, rela advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond int Refunde Premium	SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment led fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld lerest (revenue on withheld MVLR)		761,747.89
1114 3322 3326 11XX To record deb earnings, rela advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond int Refunde Premium Less:	SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ded fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds		761,747.89 1,641.34 - -
1114 3322 3326 11XX To record deb earnings, rela advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal	SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ded fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments		761,747.89 1,641.34 - - 615,000.00
1114 3322 3326 11XX To record debearnings, rela advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal Interest of	SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ded fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds		761,747.89 1,641.34 - -
1114 3322 3326 11XX To record debearnings, rela advance refur agent. Reconciliatio Beginning fun Plus:	SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment led fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld lerest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) is to refunded bonds escrow agent		761,747.89 1,641.34 - - 615,000.00 166,350.00
1114 3322 3326 11XX To record debearnings, relaadvance refuragent. Reconciliatio Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal Interest (Dues an Payment Dues an	SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment led fees, reversal of accrued interest, and transfer of prior year liding cash with fiscal agent to payments of refunded bonds escrow In of activity in fund 210, Debt Service: In discrete discre		761,747.89 1,641.34 - - 615,000.00 166,350.00
1114 3322 3326 11XX To record debearnings, relaadvance refuragent. Reconciliatio Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal Interest (Dues an Payment Dues an	SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment led fees, reversal of accrued interest, and transfer of prior year liding cash with fiscal agent to payments of refunded bonds escrow In of activity in fund 210, Debt Service: In discrete discre	_	761,747.89 1,641.34 - - 615,000.00 166,350.00

Palm Beach County School District

Entries resu	ulting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ney bond issues for the 2018-2019 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding		
9200/790	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2019-	-A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	2029.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2018-19 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	interest for the 2018-2019 fiscal year		
Year-end en	stries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	5,454,030.62	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	127,429.44 6,956.06	
9200/730	Interest	0,950.00	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		5,454,030.62
3325 To record Co	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees.		134,385.50
10 100014 0	ouboutomono, invocation cultilings, and troubury loos.		
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
3325	Interest on Undistributed CO&DS		-
To record P	Y Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e			
Fund 100 G	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	108,764.31	=
3323 To record an	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as		108,764.31
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	1,311,000.00	
9200/720	Interest	416,915.00	
9200/730 9299/761	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	657.53 -	
9299/761 2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,688,159.07
3326 11XX	SBA Sinking Fund Earnings Cash	-	3,637.48 36,775.98
	ebt service payments, MVLR withheld for debt service, investment		55,115.50
	ated fees, reversal of accrued interest, and transfer of prior year		
	unding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliati	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		219,760.75
	المام طملانين		4 000 452 2
Plus:	DISHITING DISHITING		1,688,159.07 3,637.48
Plus: CO&DS	nterest (revenue on withheld MVI R)		3,037.46 -
Plus: CO&DS Bond in	nterest (revenue on withheld MVLR) led bond proceeds		
Plus: CO&DS Bond ir Refund			-
Plus: CO&DS Bond ir Refund Premiu Less:	led bond proceeds m on refunded bonds		-
Plus: CO&DS Bond ir Refund Premiu Less: Principa	led bond proceeds m on refunded bonds al payments		
Plus: CO&DS Bond in Refund Premiu Less: Principa Interest	led bond proceeds m on refunded bonds al payments t expenditure		416,915.00
Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest Dues a	led bond proceeds m on refunded bonds al payments		416,915.00
Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest Dues a Paymei Dues a	led bond proceeds m on refunded bonds al payments t expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees)		416,915.00
Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest Dues a Paymei Dues a	led bond proceeds m on refunded bonds al payments t expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds	_	1,311,000.00 416,915.00 657.53 - - - - - - - - - - - - - - - - - - -

Pasco County School District

Eund 240 Ca	lting from bond issuance and refunding:	<u>Debit</u>	Credit
runa siu Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash Duga and Face (leguance costs, underwriteria discount)	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	=	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	029.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	oond refunding for the 2018-19 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable nterest for the 2018-2019 fiscal year		-
No accided i	iterest for the 2016-2019 fiscal year		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	<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 2632	Interest Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		1,932,790.97
3325	Interest on Undistributed CO&DS		55,887.75
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
202	Deferred Devenues - Uneveilable - Drier Veer		
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	_
	Interest on Undistributed CO&DS		-
3325	interest on ondistributed codps		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		-
To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
To record PY investment e	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
To record PY investment e Fund 100 Ge	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	45,232.50	-
To record PY investment e Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Internal Fund Description Professional and Technical Services CO&DS Withheld for Administration	45,232.50	- 45,232.50
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	45,232.50	45,232.50
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Internal Fund Description Professional and Technical Services CO&DS Withheld for Administration	45,232.50	45,232.50
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	45,232.50	45,232.50
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional Administration Professional Administration Professional Administration fees as a priciple XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description	,	45,232.50
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional Administration fees as a pricile XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal	759,000.00	45,232.50
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest	759,000.00 303,565.00	45,232.50
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	759,000.00	45,232.50
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest	759,000.00 303,565.00 471.06	45,232.50
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Postription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	759,000.00 303,565.00 471.06	- 45,232.50
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	759,000.00 303,565.00 471.06	45,232.50 45,232.50
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	759,000.00 303,565.00 471.06	- 1,037,476.53 2,235.45
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	759,000.00 303,565.00 471.06	1,037,476.53
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	759,000.00 303,565.00 471.06	- 1,037,476.53 2,235.45
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, related to the second de earnings, related to the second provided in A	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	759,000.00 303,565.00 471.06	- 1,037,476.53 2,235.45
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	759,000.00 303,565.00 471.06	- 1,037,476.53 2,235.45
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Total Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	759,000.00 303,565.00 471.06	- 1,037,476.53 2,235.45
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Total Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Total Company Administration fees Payable Cash with Fiscal agent to payments of refunded bonds escrow	759,000.00 303,565.00 471.06	- 1,037,476.53 2,235.45
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fun	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Total Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	759,000.00 303,565.00 471.06	- 1,037,476.53 2,235.45
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pon of activity in fund 210, Debt Service: In the service of the ser	759,000.00 303,565.00 471.06	1,037,476.53 2,235.45 23,324.08
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliativ Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of Service Agents CO&DS Withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in fund 210, Debt Service: The displacements are displaced in prior school year Withheld	759,000.00 303,565.00 471.06	1,037,476.53 2,235.45 23,324.08 158,833.89 1,037,476.53
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obstructure payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow For of activity in fund 210, Debt Service: The withheld terest (revenue on withheld MVLR)	759,000.00 303,565.00 471.06	1,037,476.53 2,235.45 23,324.08 158,833.89 1,037,476.53
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginnis fun Plus: CO&DS Bond in Refundo	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of Service Agents CO&DS Withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in fund 210, Debt Service: The displacements are displaced in prior school year Withheld	759,000.00 303,565.00 471.06	1,037,476.53 2,235.45 23,324.08 158,833.89 1,037,476.53
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginnis fun Plus: CO&DS Bond in Refundo	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a riticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pen of activity in fund 210, Debt Service: In displaying the description of the payments of refunded bonds escrow Pen of activity in fund 210, Debt Service: In withheld terest (revenue on withheld MVLR) Red bond proceeds	759,000.00 303,565.00 471.06	1,037,476.53 2,235.45 23,324.08
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refundu Premiur Less:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a riticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Pen of activity in fund 210, Debt Service: In displaying the description of the payments of refunded bonds escrow Pen of activity in fund 210, Debt Service: In withheld terest (revenue on withheld MVLR) Red bond proceeds	759,000.00 303,565.00 471.06	1,037,476.53 2,235.45 23,324.08 158,833.89 1,037,476.53
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refundd Premiun Less: Principa Interest	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cowney	759,000.00 303,565.00 471.06	1,037,476.53 2,235.45 23,324.08 158,833.89 1,037,476.53 2,235.45 - - 759,000.00 303,565.00
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliativ Beginning fun Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest Dues an	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Company of the Principal Company of t	759,000.00 303,565.00 471.06	1,037,476.53 2,235.45 23,324.08 158,833.89 1,037,476.53 2,235.45
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliativ Beginning fur Plus:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description The State of the Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description The State of th	759,000.00 303,565.00 471.06	1,037,476.53 2,235.45 23,324.08 158,833.89 1,037,476.53 2,235.45 - - 759,000.00 303,565.00
To record PY investment e Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest Dues au Paymer Dues au	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Company of the Principal Company of t	759,000.00 303,565.00 471.06	1,037,476.53 2,235.45 23,324.08 158,833.89 1,037,476.53 2,235.45 - - 759,000.00 303,565.00

Pinellas County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	=	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		<u>-</u>
through 1/1/2	•		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds 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 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2018-2019 fiscal year		
Year-end en	tries:	Debit	Credit
	pital Projects, CO&DS		
Account #	Description		
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 3321	Deferred Revenues - Unavailable CO&DS Distributed		3,859,189.06
3325	Interest on Undistributed CO&DS		83,501.24
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
0000	Defend Berner Heavellahle Bries Vers		
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	_
3325	Interest on Undistributed CO&DS		_
To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 100 G	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	67,581.36	
3323	CO&DS Withheld for Administration		67,581.36
	nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	. ,		
	ebt Service, SBE/COBI Bonds		
Account #	Description Redemption of Principal	E70 000 00	
9200/710 9200/720	Redemption of Principal Interest	579,000.00 42,060.00	
9200/720	SBA Sinking Fund Administration Fees	262.73	
	Payments to Refunding Bond Escrow	-	
9299/761	Accrued Interest Payable	-	
2210	0 1 11 =1 1/0 1		- E70 050 50
2210 1114	Cash with Fiscal/Service Agents		578,653.58 1,246.83
2210 1114 3322	CO&DS Withheld for SBE/COBI Bonds		41,422.32
2210 1114	<u> </u>	-	41.422.07
2210 1114 3322 3326 11XX	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	-	41,422.32
2210 1114 3322 3326 11XX To record de	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	41,422.32
2210 1114 3322 3326 11XX To record de earnings, rela	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	-	41,422.32
2210 1114 3322 3326 11XX To record de earnings, rela	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	-	41,422.32
2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	-	41,422.32
2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	-	
2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	-	49,378.28
2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus:	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	-	
2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year swithheld terest (revenue on withheld MVLR)	-	49,378.28
2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year swithheld terest (revenue on withheld MVLR) ed bond proceeds	-	49,378.28 578,653.58
2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year swithheld terest (revenue on withheld MVLR)	-	49,378.28 578,653.58
2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less:	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year swithheld terest (revenue on withheld MVLR) ed bond proceeds	-	49,378.28 578,653.58
2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year is withheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds all payments expenditure	-	49,378.28 578,653.58 1,246.83 - - 579,000.00 42,060.00
2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year is withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds all payments expenditure and fees (fees on bond interest above)	-	49,378.28 578,653.58 1,246.83 - - 579,000.00
2210 1114 3322 3326 311XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principal Interest Dues a Paymer	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year s withheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds al payments expenditure and fees (fees on bond interest above) at to refunded bonds escrow agent	-	49,378.28 578,653.58 1,246.83 - - 579,000.00 42,060.00
2210 1114 3322 3326 11XX To record de earnings, reladavance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principat Interest Dues a Paymet Dues a	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year is withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds all payments expenditure and fees (fees on bond interest above)	-	49,378.28 578,653.58 1,246.83 - - 579,000.00 42,060.00
2210 1114 3322 3326 11XX To record de earnings, reladadvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principat Interest Dues a Paymer Dues a	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year s withheld terest (revenue on withheld MVLR) ed bond proceeds an on refunded bonds al payments expenditure and fees (fees on bond interest above) at to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) at on refunded bonds	_	49,378.28 578,653.58 1,246.83 - - 579,000.00 42,060.00

Polk County School District

	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description		
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)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	029.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		=
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2018-19 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description Cash		
11XX 2210	Cash Accrued Interest Payable	-	
	nterest for the 2018-2019 fiscal year		-
140 accided i	Therese for the 2010 2013 haddi year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
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 Tananana 00	Interest on Undistributed CO&DS		69,845.13
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
0021	Interest on Undistributed CO&DS		
	interest on chaistribated coabo		-
3325 To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		-
3325 To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		-
3325 To record PY investment e	' Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
3325 To record PY investment e Fund 100 G e	' Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
3325 To record PY investment e Fund 100 Ge	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services	56,528.85	-
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	56,528.85	- 56,528.85
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	56,528.85	56,528.85
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	56,528.85	- 56,528.85
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	56,528.85	- 56,528.85
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	56,528.85	- 56,528.85
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account #	Poeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	56,528.85 497,000.00	- 56,528.85
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720	Poeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest	497,000.00 212,280.00	- 56,528.85
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Poeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	497,000.00 212,280.00 314.23	- 56,528.85
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Poeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Poet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	497,000.00 212,280.00	- 56,528.85
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Poeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	497,000.00 212,280.00 314.23	56,528.85
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	497,000.00 212,280.00 314.23	_
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a strictle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	497,000.00 212,280.00 314.23	- 692,078.48
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	497,000.00 212,280.00 314.23	- 692,078.48 1,491.22
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	497,000.00 212,280.00 314.23	- 692,078.48
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	497,000.00 212,280.00 314.23	- 692,078.48 1,491.22
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	497,000.00 212,280.00 314.23	- 692,078.48 1,491.22
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	497,000.00 212,280.00 314.23	- 692,078.48 1,491.22
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent.	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a stricted XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description The Florida Constitution fees as a strict and service for the Florida Constitution fees as a strict and service for the Florida Constitution fees as a strict and service for the Florida Constitution fees as a strict and service for the Florida Constitution fees as a strict and fees fees fees fees fees fees fees fee	497,000.00 212,280.00 314.23	- 692,078.48 1,491.22
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Description Descripti	497,000.00 212,280.00 314.23	- 692,078.48 1,491.22 16,024.53
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fun	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a stricted XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description The Florida Constitution fees as a strict and service for the Florida Constitution fees as a strict and service for the Florida Constitution fees as a strict and service for the Florida Constitution fees as a strict and service for the Florida Constitution fees as a strict and fees fees fees fees fees fees fees fee	497,000.00 212,280.00 314.23	- 692,078.48 1,491.22
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus:	Poeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description Oracle Payable Oracle	497,000.00 212,280.00 314.23	692,078.48 1,491.22 16,024.53
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliativ Beginning fur Plus: CO&DS	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in fund 210, Debt Service: Individual Service Swithheld	497,000.00 212,280.00 314.23	692,078.48 1,491.22 16,024.53 111,550.38 692,078.48
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3322 3322 311XX To record de earnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond in	Poeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in fund 210, Debt Service: Indicate the service on withheld MVLR)	497,000.00 212,280.00 314.23	692,078.48 1,491.22 16,024.53 111,550.38 692,078.48 1,491.22
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refundo	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Indice XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest SBA Sinking Fund Earning Cas	497,000.00 212,280.00 314.23	111,550.38 692,078.48 1,491.22 16,024.53
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur	Poeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in fund 210, Debt Service: Indicate the service on withheld MVLR)	497,000.00 212,280.00 314.23	692,078.48 1,491.22 16,024.53 111,550.38 692,078.48 1,491.22
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 111XX To record de earlings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bods Refunding Premiur Less:	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a stricted XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description The service payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow The service of activity in fund 210, Debt Service: The district of the service of the servi	497,000.00 212,280.00 314.23	692,078.48 1,491.22 16,024.53 111,550.38 692,078.48 1,491.22 2,752,000.00 435,292.10
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Reconciliation Plus: CO&DS Bond in Refunda Premiur Less: Principa:	Poeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description But Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Pon of activity in fund 210, Debt Service: In displayments But Service on withheld MVLR) But Service on withhel	497,000.00 212,280.00 314.23	111,550.38 692,078.48 1,491.22 16,024.53 111,550.38 692,078.48 1,491.22 2,752,000.00 435,292.10 497,000.00
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refundu Premiur Less: Principa Interest	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a stricted XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description The service payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow The service of activity in fund 210, Debt Service: The district of the service of the servi	497,000.00 212,280.00 314.23	692,078.48 1,491.22 16,024.53 111,550.38 692,078.48 1,491.22 2,752,000.00 435,292.10
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues an	Poeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as uniticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earning SBA Sinki	497,000.00 212,280.00 314.23	111,550.38 692,078.48 1,491.22 16,024.53 111,550.38 692,078.48 1,491.22 2,752,000.00 435,292.10 497,000.00 212,280.00
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer	Poeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow For of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds Tal payments Expenditure Ind fees (fees on bond interest above)	497,000.00 212,280.00 314.23	692,078.48 1,491.22 16,024.53 111,550.38 692,078.48 1,491.22 2,752,000.00 435,292.10 497,000.00 212,280.00 314.23
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refundu Premiur Less: Principa Interest Dues au Paymer Dues au Record 100 Premiur Plus au Paymer Dues Au	Poeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a suiticle XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Fon of activity in fund 210, Debt Service: Individual cash provided in prior school year Si withheld Iterest (revenue on withheld MVLR) Individual cash provided bonds All payments Expenditure Individual cash bond interest above) Interest (fees on bond interest above) Interest to refunded bonds escrow agent	497,000.00 212,280.00 314.23	692,078.48 1,491.22 16,024.53 111,550.38 692,078.48 1,491.22 2,752,000.00 435,292.10 497,000.00 212,280.00 314.23 3,158,849.81

Putnam County School District

	ulting from bond issuance and refunding: apital Projects. COBI Bonds		<u> </u>
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3711 3791	Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description		
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 3792	Sale of Refunding Bonds		-
2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2			
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds 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 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued	interest for the 2018-2019 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 C	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	383,306.59	
1220	Due from Other Agencies	8,803.88	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	480.58	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		383,306.59
3325	Interest on Undistributed CO&DS		9,284.46
To record Co	O&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
	Property of Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	earnings.		
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	7,514.34	
3323	CO&DS Withheld for Administration		7,514.34
	Nounts withheld from MVLK for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.		
•			
	ebt Service, SBE/COBI Bonds		
Account # 9200/710	Description Redemption of Principal	81 000 00	
9200/710	Redemption of Principal Interest	81,000.00 31,900.00	
9200/720	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 3326	CO&DS Withheld for SBE/COBI Bonds		110,135.07 237.31
3326 11XX	SBA Sinking Fund Earnings Cash	-	2,577.63
	ebt service payments, MVLR withheld for debt service, investment		2,077.00
TO LECTION	ated fees, reversal of accrued interest, and transfer of prior year		
	unding cash with fiscal agent to payments of refunded bonds escrow		
earnings, rel advance refu			
earnings, rel			
earnings, rel advance refu agent.	on of activity in fund 210, Debt Service:		
earnings, rel advance refu agent. Reconciliati Beginning fu	on of activity in fund 210, Debt Service: nd balance as provided in prior school year		16,755.00
earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	nd balance as provided in prior school year		
earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS	nd balance as provided in prior school year S withheld		110,135.07
earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir	nd balance as provided in prior school year S withheld sterest (revenue on withheld MVLR)		
earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund	nd balance as provided in prior school year S withheld nterest (revenue on withheld MVLR) ed bond proceeds		110,135.07
earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund	nd balance as provided in prior school year S withheld sterest (revenue on withheld MVLR)		110,135.07 237.31 -
earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less:	nd balance as provided in prior school year S withheld nterest (revenue on withheld MVLR) ed bond proceeds		110,135.07 237.31 -
earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Princip: Interesi	nd balance as provided in prior school year S withheld Iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments t expenditure		110,135.07 237.31 - - 81,000.00 31,900.00
earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	nd balance as provided in prior school year S withheld Iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments t expenditure nd fees (fees on bond interest above)		110,135.07 237.31 - - 81,000.00 31,900.00
earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principi Interesi Dues a Payme	nd balance as provided in prior school year S withheld Iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments t expenditure nd fees (fees on bond interest above) Ints to refunded bonds escrow agent		110,135.07 237.31 - - 81,000.00 31,900.00
earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principi Interesi Dues a Payme	nd balance as provided in prior school year S withheld Iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments t expenditure nd fees (fees on bond interest above)		110,135.07 237.31 - - 81,000.00
earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principi Interesi Dues a Payme	nd balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds al payments It expenditure Ind fees (fees on bond interest above) Ints to refunded bonds escrow agent Ind fees on refunded bonds (admin and underwriter fees) Int on refunded bonds		110,135.07 237.31 - - 81,000.00 31,900.00

St. Johns County School District

Account #	pital Projects, COBI Bonds		
	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
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 1/1/2	029.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No odice	hand refunding for the 2010 10 feethers		
	bond refunding for the 2018-19 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2018-2019 fiscal year		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
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 CC	D&DS disbursements, investment earnings, and treasury fees.		
າຄາາ	Deferred Revenues - Unavailable - Prior Year		
2632 3321	CO&DS Distributed	=	_
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e			
Fund 100 Ge	•		
	<u>Description</u>	04.040.00	
	Professional and Technical Comis-		
7200/310	Professional and Technical Services	24,348.39	04 040 00
7200/310 3323	CO&DS Withheld for Administration	24,346.39	24,348.39
7200/310 3323 To record am	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	24,346.39	24,348.39
7200/310 3323 To record am provided in A	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	24,346.39	24,348.39
7200/310 3323 To record am provided in A Fund 210 De	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	24,346.38	24,348.39
7200/310 3323 To record am provided in A Fund 210 De Account #	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description		24,348.39
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal	394,000.00	24,348.39
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	394,000.00 138,070.00	24,348.39
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	394,000.00	24,348.39
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	394,000.00 138,070.00	24,348.39
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	394,000.00 138,070.00	24,348.39
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	394,000.00 138,070.00	· -
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	394,000.00 138,070.00	24,348.39 - 517,223.44 1,114.46
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	394,000.00 138,070.00	- 517,223.44
7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Let Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	394,000.00 138,070.00	- 517,223.44 1,114.46
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Let Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	394,000.00 138,070.00	- 517,223.44 1,114.46
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Lebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	394,000.00 138,070.00	- 517,223.44 1,114.46
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Lebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Let Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	394,000.00 138,070.00	- 517,223.44 1,114.46
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu adgent.	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	394,000.00 138,070.00	- 517,223.44 1,114.46
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	394,000.00 138,070.00	517,223.44 1,114.46 13,966.94
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fui	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	394,000.00 138,070.00	- 517,223.44 1,114.46
7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus:	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. **Description** Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow **Den of activity in fund 210, Debt Service:** India balance as provided in prior school year	394,000.00 138,070.00	517,223.44 1,114.46 13,966.94 74,487.12
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Lebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Let service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Let of activity in fund 210, Debt Service: Let of	394,000.00 138,070.00	517,223.44 1,114.46 13,966.94 74,487.12 517,223.44
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 9210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. **Ebt Service, SBE/COBI Bonds** Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow **Don of activity in fund 210, Debt Service:** and balance as provided in prior school year **S withheld terest (revenue on withheld MVLR)	394,000.00 138,070.00	517,223.44 1,114.46 13,966.94 74,487.12 517,223.44 1,114.46
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refundo	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. **Pot Service, SBE/COBI Bonds** Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year swithheld terest (revenue on withheld MVLR) and bond proceeds	394,000.00 138,070.00	74,487.12 517,223.44 1,114.46 13,966.94 74,487.12 517,223.44 1,114.46 424,000.00
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refunde Premiur	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. **Ebt Service, SBE/COBI Bonds** Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow **Don of activity in fund 210, Debt Service:** and balance as provided in prior school year **S withheld terest (revenue on withheld MVLR)	394,000.00 138,070.00	517,223.44 1,114.46 13,966.94 74,487.12 517,223.44 1,114.46
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year is withheld terest (revenue on withheld MVLR) and on refunded bonds	394,000.00 138,070.00	74,487.12 517,223.44 1,114.46 13,966.94 74,487.12 517,223.44 1,114.46 424,000.00 67,071.40
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. **Ebt Service, SBE/COBI Bonds** Description	394,000.00 138,070.00	74,487.12 517,223.44 13,966.94 74,487.12 517,223.44 1,114.46 424,000.00 67,071.40 394,000.00
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refundu Less: Principa Interest	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. **Pot Service, SBE/COBI Bonds** Description	394,000.00 138,070.00	74,487.12 517,223.44 13,966.94 74,487.12 517,223.44 1,114.46 424,000.00 67,071.40 394,000.00 138,070.00
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9229/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. **Bot Service, SBE/COBI Bonds** Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld terest (revenue on withheld MVLR) Bed bond proceeds In apyments In apyments Expenditure In apyments Expenditure In apyments Expenditure In apyments In apyments	394,000.00 138,070.00	74,487.12 517,223.44 1,114.46 13,966.94 74,487.12 517,223.44 1,114.46 424,000.00 67,071.40 394,000.00 138,070.00 234.84
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. **Pot Service, SBE/COBI Bonds** Description	394,000.00 138,070.00	74,487.12 517,223.44 13,966.94 74,487.12 517,223.44 1,114.46 424,000.00 67,071.40 394,000.00 138,070.00
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues au Paymer Dues au	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow For of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) and balance as provided in prior school year Si withheld Iterest (revenue on withheld MVLR) and bond proceeds In on refunded bonds The payments In payment	394,000.00 138,070.00	517,223.44 1,114.46 13,966.94 74,487.12 517,223.44 1,114.46 424,000.00 67,071.40 394,000.00 138,070.00 234.84 486,689.31
7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refundo Premiur Less: Principa Interest Dues an	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. **Bot Service, SBE/COBI Bonds** Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld terest (revenue on withheld MVLR) Bed bond proceeds In apyments In apyments Expenditure In apyments Expenditure In apyments Expenditure In apyments In apyments	394,000.00 138,070.00	74,487.12 517,223.44 13,966.94 74,487.12 517,223.44 1,114.4 424,000.00 67,071.40 394,000.00 138,070.00 234.8

St. Lucie County School District

Fund 240 O	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca Account #	pital Projects, COBI Bonds		
11XX	<u>Description</u> Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	=	
3711 3791	Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
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 3715	Discounts on Refunding Bonds 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 1/1/2	029.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	- -	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2018-19 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued i	Accrued Interest Payable nterest for the 2018-2019 fiscal year		-
ino accided i	interest for the 2010-2019 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	1,348,984.83	
1220	Due from Other Agencies	26,172.07	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	1,428.67	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		1,348,984.83
3325	Interest on Undistributed CO&DS		27,600.74
To record Co	0&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
	arnings.		
investment e	ū .		
Fund 100 G	ū .		
Fund 100 Ge Account #	eneral Fund Description		
Fund 100 Ge Account # 7200/310	eneral Fund Description Professional and Technical Services	22,338.54	22 220 EA
Fund 100 Ge Account # 7200/310 3323	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	22,338.54	22,338.54
Fund 100 Ge Account # 7200/310 3323 To record an	eneral Fund Description Professional and Technical Services	22,338.54	22,338.54
Fund 100 Go Account # 7200/310 3323 To record an provided in A	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration COUNTY WITH THE PROPERTY OF TH	22,338.54	22,338.54
Fund 100 Go Account # 7200/310 3323 To record an provided in A Fund 210 De	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	22,338.54	22,338.54
Fund 100 Go Account # 7200/310 3323 To record an provided in A	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration COUNTY WITH THE PROPERTY OF TH	22,338.54	22,338.54
Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		22,338.54
Fund 100 Gd Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Poscription Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	107,000.00 14,510.00 53.54	22,338.54
Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as a cricle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	107,000.00 14,510.00	22,338.54
Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	107,000.00 14,510.00 53.54	22,338.54
Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as a cricle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	107,000.00 14,510.00 53.54	22,338.54 22,338.54 - 117,912.63
Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114	Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	107,000.00 14,510.00 53.54	_
Fund 100 Gd Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322	Professional and Technical Services CO&DS Withheld for Administration COUNTY WITH SERVICES ADMINISTRATION COUNTY WITH SERVICES ASSERVICES ADMINISTRATION COUNTY WITH SERVICES ASSERVICES AS	107,000.00 14,510.00 53.54	- 117,912.63
Fund 100 Gd Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	107,000.00 14,510.00 53.54	- 117,912.63 254.07
Fund 100 Gd Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 13322 3326 11XX To record de earnings, reli	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	107,000.00 14,510.00 53.54	- 117,912.63 254.07
Fund 100 Gd Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 13322 3326 11XX To record de earnings, reladvance refu	Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	107,000.00 14,510.00 53.54	- 117,912.63 254.07
Fund 100 Gd Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash oth service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	107,000.00 14,510.00 53.54	- 117,912.63 254.07
Fund 100 Gd Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	107,000.00 14,510.00 53.54	- 117,912.63 254.07
Fund 100 Gd Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash oth service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	107,000.00 14,510.00 53.54	- 117,912.63 254.07
Fund 100 Gd Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus:	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in fund 210, Debt Service: Indicated the service of the	107,000.00 14,510.00 53.54	117,912.63 254.07 3,396.84 8,247.03
Fund 100 Gd Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu Plus: CO&DS	Professional and Technical Services CO&DS Withheld for Administration COWDS Withheld for Administration COWDS Withheld for Administration fees as a cricle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cowd Service Agents COWDS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cowd Service Agents COWDS Withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Company of activity in fund 210, Debt Service: Company of activity in fund 21	107,000.00 14,510.00 53.54	117,912.63 254.07 3,396.84 8,247.03
Fund 100 Gd Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 13122 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu Plus: CO&DS Bond in	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow For of activity in fund 210, Debt Service: Individual balance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR)	107,000.00 14,510.00 53.54	117,912.63 254.07 3,396.84 8,247.03
Fund 100 Gd Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Professional and Technical Services CO&DS Withheld for Administration COWDS Withheld for Administration COWDS Withheld for Administration fees as a cricle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cowd Service Agents COWDS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cowd Service Agents COWDS Withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Company of activity in fund 210, Debt Service: Company of activity in fund 21	107,000.00 14,510.00 53.54	117,912.63 254.07 3,396.84 8,247.03 117,912.63 254.07
Fund 100 Gd Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: In displaying the service on withheld MVLR) Set bond proceeds	107,000.00 14,510.00 53.54	117,912.63 254.07 3,396.84 8,247.03 117,912.63 254.07
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu adgent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu Less: Principa	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of Service, Agents CO&DS Withheld for Gebt Service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: In displayments Reference on withheld MVLR) All payments Reference on withheld MVLR) Additional apparents	107,000.00 14,510.00 53.54	8,247.03 117,912.63 254.07 3,396.84 8,247.03 117,912.63 254.07
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadadvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiuu Less: Principa Interest	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest SBA Sinking Fund Earnings Cosh SBA Sinking Fund Earnings Cash Interest SBA Sinking Fund Earnings Cosh Interest SBA Sinking Fund Earnings Cash Interest SBA Sinking Fund Earnings Cash Interest SBA Sinking Fund Earnings Cosh Interest SBA Sinking Fund Earnings Cash Interest SBA Sinking Fund Earnings Cosh Interest SBA Sinking Fund Earnings Cash Interest SBA Sinking Fund Earnings Cosh Interest SBA Sinking Fund Earning Interest SBA Sinking Fund Earning Interest SBA Sinking Fund Earning Cosh Interest SBA Sinking Fund Earning Interest SBA	107,000.00 14,510.00 53.54	8,247.03 117,912.63 254.07 3,396.84 8,247.03 117,912.63 254.07
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladorace refuadance refundance ref	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. But Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow For of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) But the service on withheld MVLR) But the service on bond interest above)	107,000.00 14,510.00 53.54	8,247.03 117,912.63 254.07 3,396.84 8,247.03 117,912.63 254.07
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 11114 3326 11XX To record de earnings, reladavance refuadavance refu	Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow For of activity in fund 210, Debt Service: Indicated the service on withheld MVLR of the service on refunded bonds Swithheld terest (revenue on withheld MVLR) For of the service on bond interest above on refunded bonds escrow agent	107,000.00 14,510.00 53.54	8,247.03 117,912.63 254.07 3,396.84 8,247.03 117,912.63 254.07
Fund 100 Gd Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principal Interest and Paymer Dues and Paymer Dues a	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. But Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow For of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) But the service on withheld MVLR) But the service on bond interest above)	107,000.00 14,510.00 53.54	8,247.03 117,912.63 254.07 3,396.84 8,247.03 117,912.63 254.07

Santa Rosa County School District

Fund 310 Ca	apital Projects, COBI Bonds	<u>—</u>	
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	•		
Ū	ebt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2018-19 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2018-2019 fiscal year		
Year-end en	tries:	Debit	Credit
	apital Projects, CO&DS		
Account #	<u>Description</u> Cash	000 633 06	
11XX 1220	Due from Other Agencies	800,633.96 18,651.18	
9200/730	Dues and Fees (Administrative expense)	1,018.12	
9200/730	Interest	1,010.12	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		800,633.96
3325	Interest on Undistributed CO&DS		19,669.30
To record Co	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
investment e	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
	•		
Fund 100 G			
Account #	Description	45.010	
7200/310	Professional and Technical Services	15,919.26	45.040.00
3323 To record on	CO&DS Withheld for Administration		15,919.26
	nounts withheld from MVLR for actual administration fees as		
•	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
9200/710	Redemption of Principal	184,000.00	
9200/720	Interest	66,905.00	
9200/730	SBA Sinking Fund Administration Fees	111.12	
9299/761 2210	Payments to Refunding Bond Escrow Accrued Interest Payable	-	
2210 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 de	bt service payments, MVLR withheld for debt service, investment		
earnings, rela	ated fees, reversal of accrued interest, and transfer of prior year		
	anding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
	on of activity in fund 210, Debt Service:		
<u>Reconci</u> liati	nd balance as provided in prior school year		35,396.30
	,		,
			244,730.78
Beginning fu Plus:	S withheld		527.32
Beginning fu Plus: CO&D\$	S withheld terest (revenue on withheld MVLR)		
Beginning fu Plus: CO&DS Bond ir			-
Beginning fu Plus: CO&DS Bond ir Refund	iterest (revenue on withheld MVLR)		-
Beginning fu Plus: CO&DS Bond ir Refund Premiu Less:	terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds		-
Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa	aterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments		- - 184,000.00
Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest	aterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure		66,905.00
Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest Dues a	aterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above)		66,905.00
Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest Dues a Paymei	terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent		66,905.00
Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest Dues a Paymei	aterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above)		184,000.00 66,905.00 111.12
Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest Dues a Paymei	terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds	_	66,905.00

Sarasota County School District

	ing from bond issuance and refunding: oital Projects, COBI Bonds	<u>Debit</u>	<u>Credit</u>
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	y bond issues for the 2018-2019 fiscal year.		
	ot Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 Sorios 2010 A	Accrued Interest Payable (Sinking Fund Accruals) to refund callable portion of Series 2009-A due from 1/1/2020		-
through 1/1/20	·		
•			
	ot Service Advance Bond Refunding		
Account # 1114	Description Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance h	ond refunding for the 2018-19 fiscal year.		
	ot Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable	-	-
No accrued in	terest for the 2018-2019 fiscal year		
Year-end ent		Dahit	Canali
		<u>Debit</u>	Credit
	oital Projects, CO&DS		
Account #	<u>Description</u>	075 050 00	
11XX 1220	Cash Due from Other Agencies	975,853.86 31,617.54	
9200/730	Dues and Fees (Administrative expense)	1,725.92	
9200/710	Interest	1,120.02	
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		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment ea	-		
Fund 100 Ge	neral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	26,986.38	26 000 00
3323 To record amo	CO&DS Withheld for Administration bunts withheld from MVLR for actual administration fees as		26,986.38
	ticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	• •		
	ot Service, SBE/COBI Bonds		
Account # 9200/710	Description Redemption of Principal	644 000 00	
9200/710	Redemption of Principal Interest	641,000.00 179,580.00	
9200/720	SBA Sinking Fund Administration Fees	361.53	
	Payments to Refunding Bond Escrow	-	
9299/761	Accrued Interest Payable	-	
2210	Cash with Fiscal/Service Agents		700 05 : ==
2210 1114	<u> </u>		796,251.76 1,715.68
2210 1114 3322	CO&DS Withheld for SBE/COBI Bonds		22,974.09
2210 1114	<u> </u>	-	,0,7.00
2210 1114 3322 3326 11XX	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	-	
2210 1114 3322 3326 11XX To record deb	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	
2210 1114 3322 3326 11XX To record deb earnings, rela	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment		
2210 1114 3322 3326 11XX To record deb earnings, rela	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	-	
2210 1114 3322 3326 11XX To record deb earnings, rela advance refur agent.	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	-	
2210 1114 3322 3326 11XX To record deb earnings, rela advance refur agent. Reconciliation	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ded fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service:	-	98.963 64
2210 1114 3322 3326 11XX To record deb earnings, rela advance refur agent. Reconciliation	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow	-	98,963.64
2210 1114 3322 3326 11XX To record debearnings, rela advance refur agent. Reconciliatio Beginning fun Plus: CO&DS	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld	-	796,251.76
2210 1114 3322 3326 11XX To record debearnings, rela advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond int	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR)	-	
2210 1114 3322 3326 11XX To record debearnings, relaadvance refuragent. Reconciliatio Beginning fun Plus: CO&DS Bond int Refunde	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment led fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld lerest (revenue on withheld MVLR) d bond proceeds		796,251.76
2210 1114 3322 3326 11XX To record debearnings, rela advance refur agent. Reconciliatio Beginning fun Plus:	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR)	-	796,251.76
2210 1114 3322 3326 11XX To record deb earnings, rela advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond int Refunde Premium Less:	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment led fees, reversal of accrued interest, and transfer of prior year liding cash with fiscal agent to payments of refunded bonds escrow In of activity in fund 210, Debt Service: It balance as provided in prior school year withheld lerest (revenue on withheld MVLR) It do bond proceeds It on refunded bonds		796,251.76 1,715.68 - -
2210 1114 3322 3326 11XX To record deb earnings, rela advance refur agent. Reconciliatio Beginning fun Plus:	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment led fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld lerest (revenue on withheld MVLR) d bond proceeds	-	796,251.76
2210 1114 3322 3326 11XX To record deb earnings, rela advance refur agent. Reconciliatio Beginning fun Plus:	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow In of activity in fund 210, Debt Service: It balance as provided in prior school year withheld erest (revenue on withheld MVLR) It bond proceeds In on refunded bonds payments		796,251.76 1,715.68 - - - 641,000.00 179,580.00
2210 1114 3322 3326 11XX To record debearnings, relaadvance refuragent. Reconciliatio Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal Interest of Dues an Payment	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment teed fees, reversal of accrued interest, and transfer of prior year riding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) is to refunded bonds escrow agent		796,251.76 1,715.68 - - 641,000.00
2210 1114 3322 3326 11XX To record debearnings, rela advance refur agent. Reconciliatio Beginning fun Plus:	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment led fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld lerest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds (admin and underwriter fees)		796,251.76 1,715.68 - - - 641,000.00 179,580.00
2210 1114 3322 3326 11XX To record debearnings, rela advance refur agent. Reconciliatio Beginning fun Plus:	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment led fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld lerest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) on refunded bonds		796,251.76 1,715.68 - - - 641,000.00 179,580.00

Seminole County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Duag and Face (leguance costs, underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 Carina 2010	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2009-A due from 1/1/2020		-
through 1/1/2	•		
•			
	bt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	- -	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance I	bond refunding for the 2018-19 fiscal year.		
	bbt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2018-2019 fiscal year		
V	Late	D-l-i4	0
Year-end en		<u>Debit</u>	Credit
	pital Projects, CO&DS		
Account #	<u>Description</u>	4 405 050 04	
11XX 1220	Cash Due from Other Agencies	1,485,353.01 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 0&DS disbursements, investment earnings, and treasury fees.		47,208.70
TO TECOTO OC	ADO disbursements, investment earnings, and treasury lees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
investment e	Deferred Revenues - Unavailable, CO&DS disbursements, and		
	· ·		
Fund 100 Ge	_		
Account # 7200/310	Description Professional and Technical Services	38,208.15	
3323	CO&DS Withheld for Administration	30,200.13	
	nounts withheld from MVLR for actual administration fees as		38 208 15
	dunis withheld from MVLK for actual administration fees as		38,208.15
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		38,208.15
			38,208.15
Fund 210 De	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bbt Service, SBE/COBI Bonds		38,208.15
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.	759,000.00	38,208.15
Fund 210 De Account # 9200/710 9200/720	rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	291,040.00	38,208.15
Fund 210 De Account # 9200/710 9200/720 9200/730	rticle XII, Section 9, Subsection (d) of the Florida Constitution. but Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees		38,208.15
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	291,040.00	38,208.15
Fund 210 De Account # 9200/710 9200/720 9200/730	rticle XII, Section 9, Subsection (d) of the Florida Constitution. but Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	291,040.00	38,208.15
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	rticle XII, Section 9, Subsection (d) of the Florida Constitution. but Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	291,040.00	38,208.15 - 1,023,648.84
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	rticle XII, Section 9, Subsection (d) of the Florida Constitution. but Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	291,040.00	1,023,648.84 2,205.66
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX	rticle XII, Section 9, Subsection (d) of the Florida Constitution. **Description** Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	291,040.00	- 1,023,648.84
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del	rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	291,040.00	1,023,648.84 2,205.66
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	291,040.00	1,023,648.84 2,205.66
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	291,040.00	1,023,648.84 2,205.66
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	rticle XII, Section 9, Subsection (d) of the Florida Constitution. **Description** Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obstacle Service Payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	291,040.00	1,023,648.84 2,205.66
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliation	rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	291,040.00	1,023,648.84 2,205.66 24,650.28
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fun	rticle XII, Section 9, Subsection (d) of the Florida Constitution. **Description** Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obstacle Service Payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	291,040.00	1,023,648.84 2,205.66
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fun Plus:	Acticle XII, Section 9, Subsection (d) of the Florida Constitution. Actic Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: India balance as provided in prior school year	291,040.00	1,023,648.84 2,205.66 24,650.28
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS	rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year	291,040.00	1,023,648.84 2,205.66 24,650.28 153,865.91 1,023,648.84
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in	Accrued Interest Payable Cash with Fiscal/Service Agents Cash Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Con of activity in fund 210, Debt Service: In the service on withheld MVLR)	291,040.00	1,023,648.84 2,205.66 24,650.28
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond in Refunde	rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year	291,040.00	1,023,648.84 2,205.66 24,650.28 153,865.91 1,023,648.84
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33326 3326 11XX To record del earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) and bond proceeds In on refunded bonds	291,040.00	1,023,648.84 2,205.66 24,650.28 153,865.91 1,023,648.84 2,205.66
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatie Beginning fur Plus:	rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds all payments	291,040.00	1,023,648.84 2,205.66 24,650.28 153,865.91 1,023,648.84 2,205.66
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and payments and payments expenditure	291,040.00	1,023,648.84 2,205.66 24,650.28 153,865.91 1,023,648.84 2,205.66 - - 759,000.00 291,040.00
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Son of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds and payments expenditure and fees (fees on bond interest above)	291,040.00	1,023,648.84 2,205.66 24,650.28 153,865.91 1,023,648.84 2,205.66
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues ar Paymer	rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and payments and payments expenditure	291,040.00	1,023,648.84 2,205.66 24,650.28 153,865.91 1,023,648.84 2,205.66 - - 759,000.00 291,040.00
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues ar Paymer Pundo P200/720 Page 100 Page	rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds In payments expenditure Indicate Signal Constitution In payments expenditure Indicate Signal Constitution In payments expenditure Indicate Signal Constitution In payments	291,040.00	1,023,648.84 2,205.66 24,650.28 153,865.91 1,023,648.84 2,205.66 - - 759,000.00 291,040.00 464.78

Sumter County School District

	Ilting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca Account #	apital Projects, COBI Bonds Description		
11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description		
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 3715	Discounts on Refunding Bonds	-	
3792	Sale of Refunding Bonds 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 1/1/2	2029.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2018-19 fiscal year.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued	nterest for the 2018-2019 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	302,826.27	
1220	Due from Other Agencies	5,456.43	
9200/730	Dues and Fees (Administrative expense)	297.85	
9200/710 2632	Interest Deferred Revenues - Unavailable		
3321	CO&DS Distributed		302,826.27
3325	Interest on Undistributed CO&DS		5,754.28
To record Co	D&DS disbursements, investment earnings, and treasury fees.		
0000	Defend Developed Heavellable Dries Vers		
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	_
3325	Interest on Undistributed CO&DS		_
To record P	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	4,657.20	
3323	CO&DS Withheld for Administration		4,657.20
	nounts withheld from MVLR for actual administration fees as		
•	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>	0.005	
9200/710 9200/720	Redemption of Principal Interest	3,000.00 210.00	
9200/720	SBA Sinking Fund Administration Fees	210.00 1.36	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
	Cash with Fiscal/Service Agents		-
1114	CO&DS Withheld for SBE/COBI Bonds		2,996.53 6.46
3322	SBA Sinking Fund Earnings	-	208.37
3322 3326	Cash		200.01
3322 3326 11XX			
3322 3326 11XX To record de	Cash bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
3322 3326 11XX To record de earnings, rel	bt service payments, MVLR withheld for debt service, investment		
3322 3326 11XX To record de earnings, rel	bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
3322 3326 11XX To record de earnings, rel advance refu agent.	bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		
3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati	bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:		245 25
3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati	bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		245.25
3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:		245.25 2,996.53
3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR)		
3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the provided in prior school year Swithheld Interest (revenue on withheld MVLR) and balance as provided in MVLR) and balance as provided in prior school year		2,996.53
3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld Iterest (revenue on withheld MVLR)		2,996.53
3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the provided in prior school year in the service on withheld interest (revenue on withheld MVLR) and proceeds on on refunded bonds		2,996.53 6.46 - -
3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the provided in prior school year Swithheld Interest (revenue on withheld MVLR) and balance as provided in MVLR) and balance as provided in prior school year		2,996.53 6.46 - - 3,000.00
3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Princip: Interesi	bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the provided in prior school year So withheld trerest (revenue on withheld MVLR) ed bond proceeds on on refunded bonds all payments		2,996.53 6.46 - - 3,000.00 210.00
3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) India balance debt onds Interest (revenue on withheld more all payments Interest (revenue on bond interest above) Interest (fees on bond interest above) Ints to refunded bonds escrow agent		2,996.53 6.46 - - 3,000.00 210.00
3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the service of the serv		2,996.53 6.46 - - 3,000.00 210.00
3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds on or refunded bonds all payments expenditure of fees on bond interest above) onts to refunded bonds escrow agent on refunded bonds (admin and underwriter fees) ont on refunded bonds		2,996.53

Suwannee County School District

	ting from bond issuance and refunding: pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
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)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	029.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance I	oond refunding for the 2018-19 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
	nterest for the 2018-2019 fiscal year		
V		B.12	0
Year-end ent	ries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
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		400 400 00
3321	CO&DS Distributed		182,468.00
3325	Interest on Undistributed CO&DS		3,925.84
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		_
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment ea	•		
Fund 100 Ge	•		
Account # 7200/310	Description Professional and Technical Services	2 177 26	
7200/310 3323	CO&DS Withheld for Administration	3,177.36	3,177.36
	ounts withheld from MVLR for actual administration fees as		3,177.30
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Provided III A	• •		
_			
Fund 210 De	bt Service, SBE/COBI Bonds		
Fund 210 De Account #	bt Service, SBE/COBI Bonds Description		
Account # 9200/710	Description Redemption of Principal	26,000.00	
Account # 9200/710 9200/720	Description Redemption of Principal Interest	1,640.00	
Account # 9200/710 9200/720 9200/730	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees		
Account # 9200/710 9200/720 9200/730 9299/761	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,640.00	
Account # 9200/710 9200/720 9200/730 9299/761 2210	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,640.00	
Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,640.00	-
Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,640.00	- 26,178.64
Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,640.00	56.41
Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,640.00	,
Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment	1,640.00	56.41
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	1,640.00	56.41
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment	1,640.00	56.41
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent.	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	1,640.00	56.41
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent.	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	1,640.00	56.41
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	1,640.00	56.41
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tited fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	1,640.00	56.41 1,416.84
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld	1,640.00	56.41 1,416.84
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR)	1,640.00	56.41 1,416.84 1,646.83
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond in Refunde	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld derest (revenue on withheld MVLR) and bond proceeds	1,640.00	56.41 1,416.84 1,646.83 26,178.64
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond in' Refunde Premiur	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR)	1,640.00	56.41 1,416.84 1,646.83 26,178.64
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunda Premiur Less:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds	1,640.00	1,646.83 26,178.64 56.41
Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in' Refunde Premiur Less: Principa	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual balance as provided in prior school year withheld leterest (revenue on withheld MVLR) and bond proceeds In on refunded bonds Il payments	1,640.00	1,646.83 26,178.64 56.41 - 26,000.00
Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds I payments expenditure	1,640.00	1,646.83 26,178.64 56.41 26,000.00 1,640.00
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds on or refunded bonds Il payments expenditure and fees (fees on bond interest above)	1,640.00	1,646.83 26,178.64 56.41 26,000.00 1,640.00
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld serest (revenue on withheld MVLR) and bond proceeds on or refunded bonds I payments expenditure and fees (fees on bond interest above) ats to refunded bonds escrow agent	1,640.00	1,646.83 26,178.64 56.41 26,000.00 1,640.00
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues ar Paymer Dues ar	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds I payments expenditure and fees (fees on bond interest above) atts to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	1,640.00	1,646.83 26,178.64 56.41 - 26,000.00
Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues ar Paymer Dues ar	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld serest (revenue on withheld MVLR) and bond proceeds on on refunded bonds I payments expenditure and fees (fees on bond interest above) ats to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) at on refunded bonds	1,640.00	1,646.83 26,178.64 56.41 26,000.00 1,640.00

Taylor County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	upital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No new mon	Premium on Sale of Bonds ey bond issues for the 2018-2019 fiscal year.		-
	•		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		-
through 1/1/2	•		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	., (- 3		
No advance	bond refunding for the 2018-19 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2018-2019 fiscal year		
Year-end en	tries:	Debit	Credit
	apital Projects, CO&DS		<u></u>
	<u> </u>		
Account # 11XX	<u>Description</u> 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 3321	Deferred Revenues - Unavailable CO&DS Distributed		- 102,798.54
3325	Interest on Undistributed CO&DS		1,934.23
	D&DS disbursements, investment earnings, and treasury fees.		1,00
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	1,565.46	
3323		1,000110	
	CO&DS Withheld for Administration	.,000.10	1,565.46
	nounts withheld from MVLR for actual administration fees as	.,,555.15	1,565.46
provided in A	nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	,,000.10	1,565.46
provided in A Fund 210 De	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,565.46
provided in A Fund 210 De Account #	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,565.46
provided in A Fund 210 De Account # 9200/710	nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description Redemption of Principal	-	1,565.46
provided in A Fund 210 De Account # 9200/710 9200/720	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest	- - -	1,565.46
provided in A Fund 210 De Account # 9200/710	nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description Redemption of Principal	- - - -	1,565.46
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- - - - -	1,565.46
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Let Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- - - - -	1,565.46
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. **Extraction** **Description** Redemption of Principal Interest* SBA Sinking Fund Administration Fees* Payments to Refunding Bond Escrow* Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- - - - - -	1,565.46 - -
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Let Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- - - - - -	1,565.46 - - -
provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. **Description** Description** Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- - - - - -	1,565.46 - - - -
provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. **Extraction** **Description** Redemption of Principal Interest* SBA Sinking Fund Administration Fees* Payments to Refunding Bond Escrow* Accrued Interest Payable* Cash with Fiscal/Service Agents* CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings*	- - - - -	1,565.46 - - -
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	- - - - -	1,565.46 - - -
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- - - - -	1,565.46 - - -
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.	nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- - - - -	1,565.46 - - -
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provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	- - - - -	1,565.46 - - - -
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provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Plus: CO&DS Bond in Refund	nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: In displaying the service on withheld MVLR) Set withheld Set Service on withheld MVLR)		1,565.46
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladadvance refuadent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur	nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Son of activity in fund 210, Debt Service: and balance as provided in prior school year Swithheld terest (revenue on withheld MVLR)		1,565.46
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3326 11XX To record de earnings, relaadvance refuagent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refund. Premiur Less:	nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) set withheld terest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds		1,565.46
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa	nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: In displaying the service on withheld MVLR) Set withheld Set Service on withheld MVLR)		
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provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues an Paymer	nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Son of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) and balance as provided in prior school year Swithheld Sterest (revenue on withheld MVLR) and bond proceeds In on refunded bonds Sal payments expenditure Indicate Signal administration fees as a strict Signal administration fees as a strict Signal Constitution. Sal payments expenditure Indicate Signal administration fees as a strict Signal Constitution. Sal payments expenditure Indicate Signal administration fees as a strict Signal Constitution. Sal payments expenditure Indicate Signal Constitution fees as a strict Signal Constitution. Sal payments expenditure Indicate Signal Constitution fees as a strict Signal Constitution. Sal payments expenditure Indicate Signal Constitution fees as a strict Signal Constitution. Sal payments expenditure Indicate Signal Constitution fees as a strict Signal Constitution. Sal payments expenditure Indicate Signal Constitution fees as a strict Signal Constitution. Sal payments expenditure Indicate Signal Constitution fees as a strict Signal Constitution. Sal payments expenditure Indicate Signal Constitution fees and sal payments expenditure Indicate Signal Constitution fees and sal payments expenditure Indicate Signal Constitution fees as a strict Signal Constitution fees as a strict Signal Constitution fees and sal payments Sal payments expenditure Indicate Signal Constitution fees and sal payments		1,565.46
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au Paymer Dues au	nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual bonds as provided in prior school year swithheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds all payments expenditure and fees (fees on bond interest above) and fees (fees on refunded bonds (admin and underwriter fees)		
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Union County School District

Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	=	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon-	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding		
	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	,	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds		-
	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	029.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2018-19 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable	-	_
	nterest for the 2018-2019 fiscal year		-
140 accided i	norest for the 2010 2010 fiscal year		
Year-end en	ries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
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	11.00	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		73,998.78
3325	Interest on Undistributed CO&DS		1,504.88
	0&DS disbursements, investment earnings, and treasury fees.		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 100 Ge	eneral Fund		
	<u> </u>		
Account #	Description	4 047 07	
7200/310		1,217.97	
2222	Professional and Technical Services	1,=11101	4 047 07
3323 To record am	CO&DS Withheld for Administration	.,	1,217.97
To record am	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	,=	1,217.97
To record am	CO&DS Withheld for Administration	.,	1,217.97
To record am provided in A	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	,-1.12	1,217.97
To record am provided in A	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	,	1,217.97
To record am provided in A Fund 210 De	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	6,000.00	1,217.97
To record am provided in A Fund 210 De Account #	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Sebt Service, SBE/COBI Bonds Description		1,217.97
To record am provided in A Fund 210 De Account # 9200/710	CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal	6,000.00	1,217.97
To record am provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest	6,000.00 420.00	1,217.97
To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	6,000.00 420.00	1,217.97
To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	6,000.00 420.00	1,217.97
To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	6,000.00 420.00	1,217.97 - 5,981.25
To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	6,000.00 420.00	_
To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	6,000.00 420.00	- 5,981.25
To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	6,000.00 420.00	- 5,981.25 12.89
To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	6,000.00 420.00	- 5,981.25 12.89
To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	6,000.00 420.00	- 5,981.25 12.89
To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	6,000.00 420.00	- 5,981.25 12.89
To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. **Description** Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	6,000.00 420.00	- 5,981.25 12.89
To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	CO&DS Withheld for Administration flounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Sen of activity in fund 210, Debt Service:	6,000.00 420.00	5,981.25 12.89 428.58
To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. **Description** Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	6,000.00 420.00	- 5,981.25 12.89
To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated the service of	6,000.00 420.00	5,981.25 12.89 428.58
To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. **Description** Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow **Den of activity in fund 210, Debt Service:** India balance as provided in prior school year **withheld**	6,000.00 420.00	5,981.25 12.89 428.58 502.29 5,981.25
To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Let Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Let service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Let of activity in fund 210, Debt Service: Let of activity in fund 210, Debt Service: Let of withheld Let of the Florida Constitution.	6,000.00 420.00	5,981.25 12.89 428.58
To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond in Refundo	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: In displaying the service on withheld MVLR) and bond proceeds	6,000.00 420.00	5,981.25 12.89 428.58 502.29 5,981.25 12.89
To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Let Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Let service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Let of activity in fund 210, Debt Service: Let of activity in fund 210, Debt Service: Let of withheld Let of the Florida Constitution.	6,000.00 420.00	5,981.25 12.89 428.58 502.29 5,981.25
To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refundd Premiur Less:	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. **Description** Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds	6,000.00 420.00	502.29 5,981.25 12.89 428.58
To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refunda Premiur Less: Principa	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. **Ext Service, SBE/COBI Bonds** Description	6,000.00 420.00	502.29 5,981.25 12.89 428.58 502.29 5,981.25 12.89
To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. **Ext Service, SBE/COBI Bonds** Description	6,000.00 420.00	5,981.25 12.89 428.58 502.29 5,981.25 12.89
To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues an	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. **Ebt Service, SBE/COBI Bonds** Description	6,000.00 420.00	502.29 5,981.25 12.89 428.58 502.29 5,981.25 12.89
To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues an Paymer	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. But Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds all payments expenditure and fees (fees on bond interest above) and fees (fees on bond interest above) and fees (fees on bond interest above) and the service and the feet of the	6,000.00 420.00	5,981.25 12.89 428.58 502.29 5,981.25 12.89
To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer Dues an	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. **Description** Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash **Description** Of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow **Den of activity in fund 210, Debt Service:* Indicated fees are provided in prior school year **withheld** It withheld**	6,000.00 420.00	5,981.25 12.89 428.58 502.29 5,981.25 12.89
To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer Dues an	CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. **Description** Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow **Den of activity in fund 210, Debt Service:* and balance as provided in prior school year **withheld** terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds **all payments expenditure and fees (fees on bond interest above) and fees (fees on refunded bonds (admin and underwriter fees) at on refunded bonds **to refunded bonds **to refunded bonds **to refunded bonds **all payments **expenditure and fees on refunded bonds (admin and underwriter fees) **to on refunded bonds	6,000.00 420.00	5,981.25 12.89 428.58 502.29 5,981.25 12.89

Volusia County School District

Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	<u>-</u>	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds		-
2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2009-A due from 1/1/2020		
through 1/1/2	•		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	, , , , , , , , , , , , , , , , , , , ,		
No advance	bond refunding for the 2018-19 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2018-2019 fiscal year		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
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 2632	Interest Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		1,954,815.87
3325	Interest on Undistributed CO&DS		43,039.07
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
າຄາາ	Deferred Revenues - Unavailable - Brier Veer		
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	_
3325	Interest on Undistributed CO&DS		_
To record P	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	34,833.48	
3323	CO&DS Withheld for Administration		34,833.48
	nounts withheld from MVLR for actual administration fees as		
•	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account #	Description	004 000 ==	
9200/710	Redemption of Principal	324,000.00	
9200/720 9200/730	Interest SBA Sinking Fund Administration Fees	26,120.00 151.01	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322 3326	CO&DS Withheld for SBE/COBI Bonds		332,582.65 716.62
3326 11XX	SBA Sinking Fund Earnings Cash	-	16,971.74
	bt service payments, MVLR withheld for debt service, investment		10,37 1.74
	ated fees, reversal of accrued interest, and transfer of prior year		
•	inding cash with fiscal agent to payments of refunded bonds escrow		
aara			
agent.			
agent.	on of activity in fund 210, Debt Service:		22,693.83
agent. Reconciliati			,000.00
agent. Reconciliati	on of activity in fund 210, Debt Service: nd balance as provided in prior school year		
agent. Reconciliati Beginning fu Plus: CO&DS	nd balance as provided in prior school year		332,582.65
agent. Reconciliati Beginning fu Plus: CO&DS Bond in	nd balance as provided in prior school year swithheld terest (revenue on withheld MVLR)		332,582.65 716.62
agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund	nd balance as provided in prior school year s withheld terest (revenue on withheld MVLR) ed bond proceeds		
agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu	nd balance as provided in prior school year swithheld terest (revenue on withheld MVLR)		
agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less:	nd balance as provided in prior school year s withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds		
agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa	nd balance as provided in prior school year s withheld terest (revenue on withheld MVLR) ed bond proceeds		716.62 - -
agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu Less: Principa Interest Dues a	nd balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds on on refunded bonds al payments expenditure nd fees (fees on bond interest above)		716.62 - - 324,000.00 26,120.00
agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiui Less: Principa Interest Dues a Paymei	nd balance as provided in prior school year s withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent		716.62 - - 324,000.00
agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a Paymer Dues a	nd balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above) hts to refunded bonds (admin and underwriter fees)		716.62 - - 324,000.00 26,120.00
agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a Paymer Dues a	nd balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above) hts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) ht on refunded bonds	_	716.62 - - 324,000.00 26,120.00

Wakulla County School District

Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	=	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
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 Series 2010	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2009-A due from 1/1/2020		-
through 1/1/2	·		
•			
	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	Accided interest i dyabic (officing i drid Accidats)		-
No advance	oond refunding for the 2018-19 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	
	Accrued Interest Payable nterest for the 2018-2019 fiscal year		-
140 doorded i	nerest for the 2010 2013 haddi year		
Year-end en	ries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
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 CC	0&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	2,932.68	
3323	CO&DS Withheld for Administration	_,502.00	2,932.68
	ounts withheld from MVLR for actual administration fees as		_,_ 52.50
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
-	bt Service, SBE/COBI Bonds		
Account # 9200/710	<u>Description</u> Redemption of Principal	31,000.00	
9200/710	Interest	1,790.00	
9200/720	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
	ot service payments, MVLR withheld for debt service, investment		
•	ated fees, reversal of accrued interest, and transfer of prior year		
advance refu	nding cash with fiscal agent to payments of refunded bonds escrow		
agent.	and the first of a Lordon Bully Country		
agent.	on of activity in fund 210, Debt Service:		1,571.94
agent. Reconciliation	on of activity in fund 210, Debt Service: In distribution of activity in fund 210, Debt Service:		
agent. Reconciliation			
agent. Reconciliation Beginning funders:			31,356.58
Reconciliation Beginning fur Plus: CO&DS	nd balance as provided in prior school year		31,356.58 67.56
agent. Reconciliation Beginning furical plus: CO&DS Bond in	nd balance as provided in prior school year withheld		,
agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refundo	nd balance as provided in prior school year withheld terest (revenue on withheld MVLR)		,
agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refundo Premiur Less:	withheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds		67.56 - -
agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa	withheld terest (revenue on withheld MVLR) on refunded bonds		67.56 - - 31,000.00
agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refundo Premiur Less: Principa Interest	withheld terest (revenue on withheld MVLR) ab bond proceeds on on refunded bonds Il payments expenditure		67.56 - 31,000.00 1,790.00
agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest Dues ar	withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds al payments expenditure ad fees (fees on bond interest above)		67.56 - - 31,000.00
agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refundur Premiur Less: Principa Interest Dues ar Paymer	withheld terest (revenue on withheld MVLR) and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds all payments expenditure and fees (fees on bond interest above) ats to refunded bonds escrow agent		67.56 - 31,000.00 1,790.00
agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refundi Premiur Less: Principa Interest Dues an Paymer Dues ar	withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds al payments expenditure ad fees (fees on bond interest above)		67.56 - 31,000.00 1,790.00
agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refundi Premiur Less: Principa Interest Dues an Paymer Dues ar	withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds Il payments expenditure ind fees (fees on bond interest above) ats to refunded bonds (admin and underwriter fees) it on refunded bonds	_	67.56 - 31,000.00 1,790.00

Walton County School District

Fund 210 C	Ilting from bond issuance and refunding:	<u>Debit</u>	Credit
runu 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	- -	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2018-2019 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 Series 2010	Accrued Interest Payable (Sinking Fund Accruals)		-
through 1/1/2	A to refund callable portion of Series 2009-A due from 1/1/2020		
J			
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2018-19 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2018-2019 fiscal year		
V I	4-4	D-1-14	0
Year-end en		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX 1220	Cash Due from Other Agencies	323,706.25 5,811.04	
9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	317.21	
9200/710	Interest	02.	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		323,706.25
3325	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		6,128.25
TO TECOTO OC	Dabo disbuisements, investment earnings, and treasury lees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and		-
investment e	arnings.		
investment e	ernings. eneral Fund		
investment e Fund 100 Ge Account #	eneral Fund Description	4.050.97	
investment e Fund 100 Ge Account # 7200/310	eneral Fund Description Professional and Technical Services	4,959.87	4 959 87
investment e Fund 100 Ge Account # 7200/310 3323	eneral Fund Description	4,959.87	4,959.87
investment e Fund 100 Ge Account # 7200/310 3323 To record an	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	4,959.87	4,959.87
investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A	earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	4,959.87	4,959.87
investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	4,959.87	4,959.87
investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.	4,959.87 2,000.00	4,959.87
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	2,000.00 140.00	4,959.87
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	2,000.00 140.00 0.90	4,959.87
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	2,000.00 140.00	4,959.87
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	2,000.00 140.00 0.90	4,959.87 -
investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	2,000.00 140.00 0.90	_
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	perenal Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	2,000.00 140.00 0.90	- 1,991.88 4.29
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX	peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	2,000.00 140.00 0.90	1,991.88
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Lets service payments, MVLR withheld for debt service, investment	2,000.00 140.00 0.90	- 1,991.88 4.29
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reli	peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	2,000.00 140.00 0.90	- 1,991.88 4.29
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reli	peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Lets service payments, MVLR withheld for debt service, investment	2,000.00 140.00 0.90	- 1,991.88 4.29
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Petrovice payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	2,000.00 140.00 0.90	- 1,991.88 4.29
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Redemp	2,000.00 140.00 0.90	1,991.88 4.29 144.73
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu	peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Petrovice payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	2,000.00 140.00 0.90	- 1,991.88 4.29
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus:	peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Potential Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in fund 210, Debt Service: Indicated the service of t	2,000.00 140.00 0.90	1,991.88 4.29 144.73
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS	peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Let service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indibalance as provided in prior school year S withheld	2,000.00 140.00 0.90	1,991.88 4.29 144.73 169.30 1,991.88
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel; advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in	peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Potential Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in fund 210, Debt Service: Indicated the service of t	2,000.00 140.00 0.90	1,991.88 4.29 144.73
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund	peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Individual control of the control o	2,000.00 140.00 0.90	1,991.88 4.29 144.73 169.30 1,991.88
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less:	peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Petroice payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Indicated the service on withheld MVLR on the service of the service o	2,000.00 140.00 0.90	1,991.88 4.29 144.73 169.30 1,991.88 4.29
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refuadrance refuadrance. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa	peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) and payments Reference on withheld MVLR) and payments	2,000.00 140.00 0.90	1,991.88 4.29 144.73 169.30 1,991.88 4.29 - - 2,000.00
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa; Interest	perior Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Potential Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow For of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Indicated the service on withheld MVLR) Indicated the service on refunded bonds In payments It is a payment by the prior actual administration payments It is a payment by the prior actual administration payments It is a payment by the prior actual administration payments It is a payment by the prior actual administration payments It is a payment by the prior actual administration payment by the prior actual administration payments Indicates a payment by the prior actual administration payment by the prior actual administration payments It is a payment by the prior actual administration payment by the prior actual administration payment by the payment by the prior actual administration payment by the prior actual ad	2,000.00 140.00 0.90	1,991.88 4.29 144.73 169.30 1,991.88 4.29 - - 2,000.00 140.00
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus:	peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds all payments It expenditure Ind fees (fees on bond interest above)	2,000.00 140.00 0.90	1,991.88 4.29 144.73 169.30 1,991.88 4.29 - - 2,000.00 140.00
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a Paymei	perior Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Potential Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow For of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Indicated the service on withheld MVLR) Indicated the service on refunded bonds Redemption of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Indicated the service on refunded bonds Redemption of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Indicated the service of the	2,000.00 140.00 0.90	1,991.88 4.29 144.73 169.30 1,991.88 4.29 - - 2,000.00 140.00
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuadvance refuadvance refuadrance fund Premiur Less: Principal Interest Dues a Paymer Dues a	peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) Teded bond proceeds Televice on on refunded bonds Televice on bond interest above) The service on bond interest above on the service of prior described bonds escrow agent	2,000.00 140.00 0.90	1,991.88 4.29 144.73 169.30 1,991.88 4.29

Washington County School District

Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No now mon	Premium on Sale of Bonds ey bond issues for the 2018-2019 fiscal year.		-
	·		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<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 3715	Discounts on Refunding Bonds	-	
3713 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
	A to refund callable portion of Series 2009-A due from 1/1/2020		_
through 1/1/2	·		
•			
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
9299/892 3715	Sale of Refunding Bonds	-	_
3713 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 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
	nterest for the 2018-2019 fiscal year		
Year-end en		Dabit	Cradit
		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	125,944.22	
1220	Due from Other Agencies	2,318.56	
9200/730	Dues and Fees (Administrative expense)	126.56	
9200/710 2632	Interest Deferred Revenues - Unavailable		
3321	CO&DS Distributed		125,944.22
3325	Interest on Undistributed CO&DS		2,445.12
	D&DS disbursements, investment earnings, and treasury fees.		_,
	,		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e			
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	1,978.95	a == ·
3323	CO&DS Withheld for Administration		1,978.95
	nounts withheld from MVLR for actual administration fees as		
provided in A	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	4,000.00	
9200/720	Interest	280.00	
9200/730	SBA Sinking Fund Administration Fees	1.82	
9299/761	Payments to Refunding Bond Escrow	-	
	Accrued Interest Payable Cash with Fiscal/Service Agents	-	
2210 111 <i>1</i>	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds		4 006 00
1114		=	4,006.83 8.63
1114 3322		-	266.36
1114 3322 3326	SBA Sinking Fund Earnings Cash		200.00
1114 3322 3326 11XX	Cash		
1114 3322 3326 11XX To record de	Cash bt service payments, MVLR withheld for debt service, investment		
1114 3322 3326 11XX To record de earnings, rel	Cash		
1114 3322 3326 11XX To record de earnings, rel	Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Cash bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		
1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	Cash the service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:		045.55
1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu	Cash bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		315.54
1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus:	Cash the service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year		
1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS	Cash bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year 6 withheld		4,006.83
1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir	Cash the service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the payments of refunded bonds escrow on or activity in fund 210, Debt Service: So withheld offerest (revenue on withheld MVLR)		
1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	Cash bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year 6 withheld		4,006.83
1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus:	Cash the service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) ed bond proceeds		4,006.83 8.63
1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less:	Cash the service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) ed bond proceeds		4,006.83 8.63
1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa	Cash the service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds		4,006.83 8.63 -
1114 3322 3326 11XX To record de earnings, rel. advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principi Interest Dues a	Cash bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds In payments It expenditure In diese (fees on bond interest above)		4,006.83 8.63 - - 4,000.00 280.00
1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest Dues a Paymei	Cash the service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds al payments It expenditure India fees (fees on bond interest above) Ints to refunded bonds escrow agent		4,006.83 8.63 - - 4,000.00
1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest Dues a Paymet Dues a	Cash the service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) India balance debt onds India payments Interest expenditure India fees (fees on bond interest above) Ints to refunded bonds (admin and underwriter fees)		4,006.83 8.63 - - 4,000.00 280.00
1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest Dues a Paymet Dues a	Cash the service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) India balance debt onds India payments Interest (fees on bond interest above) Into the refunded bonds (admin and underwriter fees) Into on refunded bonds Into on refunded bonds	_	4,006.83 8.63 - - 4,000.00 280.00