

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020
Alachua County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,019,028.47	
1220	Due from Other Agencies	1,972.00	
9200/730	Dues and Fees (Administrative expense)	1,057.90	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		992,036.50
3325	Interest on Undistributed CO&DS		30,021.87
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	15,351.78	
3323	CO&DS Withheld for Administration		15,351.78
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	16,000.00	
9200/720	Interest	320.00	
9200/730	SBA Sinking Fund Administration Fees	32.77	
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		16,063.72
3326	SBA Sinking Fund Earnings	-	22.41
11XX	Cash		266.64
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			266.64
Plus:			
CO&DS withheld			16,063.72
Bond interest (revenue on withheld MVLR)			22.41
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			16,000.00
Interest expenditure			320.00
Dues and fees (fees on bond interest above)			32.77
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020
Baker County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	169,568.90	
1220	Due from Other Agencies	323.06	
9200/730	Dues and Fees (Administrative expense)	173.30	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		165,147.07
3325	Interest on Undistributed CO&DS		4,918.19
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,514.93	
3323	CO&DS Withheld for Administration		2,514.93
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020
Bay County School District**

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	879,474.45	
1220	Due from Other Agencies	1,831.10	
9200/730	Dues and Fees (Administrative expense)	982.30	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		854,411.28
3325	Interest on Undistributed CO&DS		27,876.57
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	14,254.77	
3323	CO&DS Withheld for Administration		14,254.77
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	81,000.00	
9200/720	Interest	1,620.00	
9200/730	SBA Sinking Fund Administration Fees	166.55	
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		81,651.95
3326	SBA Sinking Fund Earnings	-	113.89
11XX	Cash		1,020.71
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			1,020.71
Plus:			
CO&DS withheld			81,651.95
Bond interest (revenue on withheld MVLR)			113.89
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			81,000.00
Interest expenditure			1,620.00
Dues and fees (fees on bond interest above)			166.55
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Bradford County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	112,074.34	
1220	Due from Other Agencies	213.52	
9200/730	Dues and Fees (Administrative expense)	114.54	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		109,151.79
3325	Interest on Undistributed CO&DS		3,250.61
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,662.21	
3323	CO&DS Withheld for Administration		1,662.21
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLRL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020
Brevard County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	59,958.41	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	65.22	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	267.34	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		57,000.00
3792	Premium on Sale of Refunding Bonds		3,079.29
2210	Accrued Interest Payable (Sinking Fund Accruals)		211.68
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	2,387,889.41	
1220	Due from Other Agencies	5,200.04	
9200/730	Dues and Fees (Administrative expense)	2,789.59	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		2,316,713.67
3325	Interest on Undistributed CO&DS		79,165.37
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	40,481.46	
3323	CO&DS Withheld for Administration		40,481.46
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	285,000.00	
9200/720	Interest	63,840.00	
9200/730	SBA Sinking Fund Administration Fees	153.57	
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		341,568.87
3326	SBA Sinking Fund Earnings	-	476.45
11XX	Cash		6,948.25
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			32,916.40
Plus:			
CO&DS withheld			341,568.87
Bond interest (revenue on withheld MVLRL)			476.45
Refunded bond proceeds			57,000.00
Premium on refunded bonds			3,079.29
Less:			
Principal payments		285,000.00	
Interest expenditure		63,840.00	
Dues and fees (fees on bond interest above)		153.57	
Payments to refunded bonds escrow agent		59,958.41	
Dues and fees on refunded bonds (admin and underwriter fees)		332.56	
Discount on refunded bonds		-	
Ending fund balance			<u>25,756.47</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Broward County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	1,737,898.66	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,890.34	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	7,748.10	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		1,652,000.00
3792	Premium on Sale of Refunding Bonds		89,416.04
2210	Accrued Interest Payable (Sinking Fund Accruals)		6,121.06
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	9,161,332.20	
1220	Due from Other Agencies	21,752.21	
9200/730	Dues and Fees (Administrative expense)	11,669.09	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		8,863,598.01
3325	Interest on Undistributed CO&DS		331,155.49
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	169,337.40	
3323	CO&DS Withheld for Administration		169,337.40
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,875,000.00	
9200/720	Interest	430,544.84	
9200/730	SBA Sinking Fund Administration Fees	714.41	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		2,256,224.59
3326	SBA Sinking Fund Earnings	-	3,147.15
11XX	Cash		46,887.51
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			220,810.25
Plus:			
CO&DS withheld			2,256,224.59
Bond interest (revenue on withheld MVLRL)			3,147.15
Refunded bond proceeds			1,652,000.00
Premium on refunded bonds			89,416.04
Less:			
Principal payments			1,875,000.00
Interest expenditure			430,544.84
Dues and fees (fees on bond interest above)			714.41
Payments to refunded bonds escrow agent			1,737,898.66
Dues and fees on refunded bonds (admin and underwriter fees)			9,638.44
Discount on refunded bonds			-
Ending fund balance			<u><u>167,801.68</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020
Calhoun County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	66,210.57	
1220	Due from Other Agencies	126.15	
9200/730	Dues and Fees (Administrative expense)	67.67	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		64,484.01
3325	Interest on Undistributed CO&DS		1,920.38
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	981.99	
3323	CO&DS Withheld for Administration		981.99
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLRL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Charlotte County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	598,615.92	
1220	Due from Other Agencies	1,247.96	
9200/730	Dues and Fees (Administrative expense)	669.47	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		581,534.46
3325	Interest on Undistributed CO&DS		18,998.89
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	9,715.14	
3323	CO&DS Withheld for Administration		9,715.14
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	56,000.00	
9200/720	Interest	1,120.00	
9200/730	SBA Sinking Fund Administration Fees	115.10	
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		56,426.40
3326	SBA Sinking Fund Earnings	-	78.71
11XX	Cash		729.99
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			729.99
Plus:			
CO&DS withheld			56,426.40
Bond interest (revenue on withheld MVLRL)			78.71
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			56,000.00
Interest expenditure			1,120.00
Dues and fees (fees on bond interest above)			115.10
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020
Clay County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,501,450.18	
1220	Due from Other Agencies	2,984.35	
9200/730	Dues and Fees (Administrative expense)	1,600.97	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,460,601.75
3325	Interest on Undistributed CO&DS		45,433.75
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	23,232.69	
3323	CO&DS Withheld for Administration		23,232.69
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	58,000.00	
9200/720	Interest	8,460.00	
9200/730	SBA Sinking Fund Administration Fees	29.23	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		65,011.56
3326	SBA Sinking Fund Earnings	-	90.68
11XX	Cash		1,386.99
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			4,465.36
Plus:			
CO&DS withheld			65,011.56
Bond interest (revenue on withheld MVLr)			90.68
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			58,000.00
Interest expenditure			8,460.00
Dues and fees (fees on bond interest above)			29.23
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>3,078.37</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020
Citrus County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	544,613.92	
1220	Due from Other Agencies	1,133.51	
9200/730	Dues and Fees (Administrative expense)	608.07	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		529,099.05
3325	Interest on Undistributed CO&DS		17,256.45
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	8,824.14	
3323	CO&DS Withheld for Administration		8,824.14
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	50,000.00	
9200/720	Interest	1,000.00	
9200/730	SBA Sinking Fund Administration Fees	102.71	
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		50,352.81
3326	SBA Sinking Fund Earnings	-	70.24
11XX	Cash		679.66
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			679.66
Plus:			
CO&DS withheld			50,352.81
Bond interest (revenue on withheld MVLr)			70.24
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			50,000.00
Interest expenditure			1,000.00
Dues and fees (fees on bond interest above)			102.71
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Columbia County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	349,170.52	
1220	Due from Other Agencies	669.07	
9200/730	Dues and Fees (Administrative expense)	358.92	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		340,012.65
3325	Interest on Undistributed CO&DS		10,185.86
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	5,208.57	
3323	CO&DS Withheld for Administration		5,208.57
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	2,000.00	
9200/720	Interest	40.00	
9200/730	SBA Sinking Fund Administration Fees	4.11	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		2,016.78
3326	SBA Sinking Fund Earnings	-	2.81
11XX	Cash		24.52
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			24.52
Plus:			
CO&DS withheld			2,016.78
Bond interest (revenue on withheld MVLR)			2.81
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			2,000.00
Interest expenditure			40.00
Dues and fees (fees on bond interest above)			4.11
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020
Collier County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,963,246.56	
1220	Due from Other Agencies	3,809.46	
9200/730	Dues and Fees (Administrative expense)	2,043.60	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,911,104.55
3325	Interest on Undistributed CO&DS		57,995.07
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	29,655.96	
3323	CO&DS Withheld for Administration		29,655.96
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	36,000.00	
9200/720	Interest	720.00	
9200/730	SBA Sinking Fund Administration Fees	74.05	
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		36,303.49
3326	SBA Sinking Fund Earnings	-	50.64
11XX	Cash		439.92
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			439.92
Plus:			
CO&DS withheld			36,303.49
Bond interest (revenue on withheld MVL R)			50.64
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			36,000.00
Interest expenditure			720.00
Dues and fees (fees on bond interest above)			74.05
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>

School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020

Dade County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	726,676.42	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	742.65	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,043.90	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		649,000.00
3792	Premium on Sale of Refunding Bonds		79,852.07
2210	Accrued Interest Payable (Sinking Fund Accruals)		1,610.90
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	13,723,466.04	
1220	Due from Other Agencies	28,876.07	
9200/730	Dues and Fees (Administrative expense)	15,490.76	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		13,328,223.43
3325	Interest on Undistributed CO&DS		439,609.44
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	224,795.70	
3323	CO&DS Withheld for Administration		224,795.70
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,048,000.00	
9200/720	Interest	412,282.86	
9200/730	SBA Sinking Fund Administration Fees	444.43	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,433,360.87
3326	SBA Sinking Fund Earnings	-	1,999.37
11XX	Cash		25,367.05
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			209,216.38
Plus:			
CO&DS withheld			1,433,360.87
Bond interest (revenue on withheld MVLRL)			1,999.37
Refunded bond proceeds			649,000.00
Premium on refunded bonds			79,852.07
Less:			
Principal payments			1,048,000.00
Interest expenditure			412,282.86
Dues and fees (fees on bond interest above)			444.43
Payments to refunded bonds escrow agent			726,676.42
Dues and fees on refunded bonds (admin and underwriter fees)			3,786.55
Discount on refunded bonds			-
Ending fund balance			<u><u>182,238.43</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Desoto County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	161,886.03	
1220	Due from Other Agencies	337.19	
9200/730	Dues and Fees (Administrative expense)	180.89	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		157,270.67
3325	Interest on Undistributed CO&DS		5,133.44
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,625.00	
3323	CO&DS Withheld for Administration		2,625.00
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	15,000.00	
9200/720	Interest	300.00	
9200/730	SBA Sinking Fund Administration Fees	30.81	
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		15,104.33
3326	SBA Sinking Fund Earnings	-	21.07
11XX	Cash		205.41
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			205.41
Plus:			
CO&DS withheld			15,104.33
Bond interest (revenue on withheld MVLR)			21.07
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			15,000.00
Interest expenditure			300.00
Dues and fees (fees on bond interest above)			30.81
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020

Dixie County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	59,958.41	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	65.22	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	267.34	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		57,000.00
3792	Premium on Sale of Refunding Bonds		3,079.29
2210	Accrued Interest Payable (Sinking Fund Accruals)		211.68
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	51,375.41	
1220	Due from Other Agencies	160.01	
9200/730	Dues and Fees (Administrative expense)	85.83	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		49,185.36
3325	Interest on Undistributed CO&DS		2,435.89
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,245.60	
3323	CO&DS Withheld for Administration		1,245.60
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	29,000.00	
9200/720	Interest	4,330.00	
9200/730	SBA Sinking Fund Administration Fees	14.66	
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		32,609.04
3326	SBA Sinking Fund Earnings	-	45.49
11XX	Cash		690.13
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			2,241.99
Plus:			
CO&DS withheld			32,609.04
Bond interest (revenue on withheld MVLR)			45.49
Refunded bond proceeds			57,000.00
Premium on refunded bonds			3,079.29
Less:			
Principal payments			29,000.00
Interest expenditure			4,330.00
Dues and fees (fees on bond interest above)			14.66
Payments to refunded bonds escrow agent			59,958.41
Dues and fees on refunded bonds (admin and underwriter fees)			332.56
Discount on refunded bonds			-
Ending fund balance			<u><u>1,340.18</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Duval County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	4,481,685.99	
1220	Due from Other Agencies	8,572.46	
9200/730	Dues and Fees (Administrative expense)	4,598.75	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		4,364,350.05
3325	Interest on Undistributed CO&DS		130,507.15
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	66,735.24	
3323	CO&DS Withheld for Administration		66,735.24
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	18,000.00	
9200/720	Interest	360.00	
9200/730	SBA Sinking Fund Administration Fees	36.57	
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		17,930.71
3326	SBA Sinking Fund Earnings	-	25.01
11XX	Cash		440.85
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			440.85
Plus:			
CO&DS withheld			17,930.71
Bond interest (revenue on withheld MVLr)			25.01
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			18,000.00
Interest expenditure			360.00
Dues and fees (fees on bond interest above)			36.57
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Escambia County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	150,234.22	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	144.18	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	590.96	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		126,000.00
3792	Premium on Sale of Refunding Bonds		24,818.31
2210	Accrued Interest Payable (Sinking Fund Accruals)		151.05
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,419,691.98	
1220	Due from Other Agencies	3,110.80	
9200/730	Dues and Fees (Administrative expense)	1,668.81	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,377,112.66
3325	Interest on Undistributed CO&DS		47,358.93
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	24,217.14	
3323	CO&DS Withheld for Administration		24,217.14
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	158,000.00	
9200/720	Interest	59,355.00	
9200/730	SBA Sinking Fund Administration Fees	95.83	
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		213,146.20
3326	SBA Sinking Fund Earnings	-	297.31
11XX	Cash		4,007.32
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			30,148.75
Plus:			
CO&DS withheld			213,146.20
Bond interest (revenue on withheld MVLR)			297.31
Refunded bond proceeds			126,000.00
Premium on refunded bonds			24,818.31
Less:			
Principal payments			158,000.00
Interest expenditure			59,355.00
Dues and fees (fees on bond interest above)			95.83
Payments to refunded bonds escrow agent			150,234.22
Dues and fees on refunded bonds (admin and underwriter fees)			735.14
Discount on refunded bonds			-
Ending fund balance			<u><u>25,990.38</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Flagler County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	402,320.31	
1220	Due from Other Agencies	957.48	
9200/730	Dues and Fees (Administrative expense)	513.65	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		389,214.76
3325	Interest on Undistributed CO&DS		14,576.68
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	7,453.83	
3323	CO&DS Withheld for Administration		7,453.83
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	91,000.00	
9200/720	Interest	11,220.00	
9200/730	SBA Sinking Fund Administration Fees	45.07	
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		100,253.41
3326	SBA Sinking Fund Earnings	-	139.84
11XX	Cash		1,871.82
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			5,831.24
Plus:			
CO&DS withheld			100,253.41
Bond interest (revenue on withheld MVLR)			139.84
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			91,000.00
Interest expenditure			11,220.00
Dues and fees (fees on bond interest above)			45.07
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>3,959.42</u>

**School District Annual Financial Report CO&DS Entries
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Franklin County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	45,954.79	
1220	Due from Other Agencies	87.55	
9200/730	Dues and Fees (Administrative expense)	46.97	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		44,756.43
3325	Interest on Undistributed CO&DS		1,332.88
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	681.57	
3323	CO&DS Withheld for Administration		681.57
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLr)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Gadsden County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	270,578.30	
1220	Due from Other Agencies	561.52	
9200/730	Dues and Fees (Administrative expense)	301.23	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		262,892.55
3325	Interest on Undistributed CO&DS		8,548.50
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,371.30	
3323	CO&DS Withheld for Administration		4,371.30
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	24,000.00	
9200/720	Interest	480.00	
9200/730	SBA Sinking Fund Administration Fees	49.27	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		24,156.15
3326	SBA Sinking Fund Earnings	-	33.69
11XX	Cash		339.43
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			339.43
Plus:			
CO&DS withheld			24,156.15
Bond interest (revenue on withheld MVLR)			33.69
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			24,000.00
Interest expenditure			480.00
Dues and fees (fees on bond interest above)			49.27
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>

**School District Annual Financial Report CO&DS Entries
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Gilchrist County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	106,576.41	
1220	Due from Other Agencies	206.88	
9200/730	Dues and Fees (Administrative expense)	110.99	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		103,744.64
3325	Interest on Undistributed CO&DS		3,149.64
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,610.58	
3323	CO&DS Withheld for Administration		1,610.58
To record amounts withheld from MVLN for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	2,000.00	
9200/720	Interest	40.00	
9200/730	SBA Sinking Fund Administration Fees	4.11	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		2,016.78
3326	SBA Sinking Fund Earnings	-	2.81
11XX	Cash		24.52
To record debt service payments, MVLN withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			24.52
Plus:			
CO&DS withheld			2,016.78
Bond interest (revenue on withheld MVLN)			2.81
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			2,000.00
Interest expenditure			40.00
Dues and fees (fees on bond interest above)			4.11
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>

**School District Annual Financial Report CO&DS Entries
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Glades County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	64,220.19	
1220	Due from Other Agencies	122.36	
9200/730	Dues and Fees (Administrative expense)	65.63	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		62,545.53
3325	Interest on Undistributed CO&DS		1,862.65
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	952.47	
3323	CO&DS Withheld for Administration		952.47
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020
Gulf County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	74,739.91	
1220	Due from Other Agencies	165.45	
9200/730	Dues and Fees (Administrative expense)	88.76	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		72,475.33
3325	Interest on Undistributed CO&DS		2,518.79
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,287.99	
3323	CO&DS Withheld for Administration		1,287.99
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	12,000.00	
9200/720	Interest	240.00	
9200/730	SBA Sinking Fund Administration Fees	24.69	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		12,102.68
3326	SBA Sinking Fund Earnings	-	16.88
11XX	Cash		145.13
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			145.13
Plus:			
CO&DS withheld			12,102.68
Bond interest (revenue on withheld MVL R)			16.88
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			12,000.00
Interest expenditure			240.00
Dues and fees (fees on bond interest above)			24.69
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Hamilton County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	70,308.22	
1220	Due from Other Agencies	145.48	
9200/730	Dues and Fees (Administrative expense)	78.04	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		68,316.97
3325	Interest on Undistributed CO&DS		2,214.77
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,132.53	
3323	CO&DS Withheld for Administration		1,132.53
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	6,000.00	
9200/720	Interest	120.00	
9200/730	SBA Sinking Fund Administration Fees	12.34	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		6,052.50
3326	SBA Sinking Fund Earnings	-	8.44
11XX	Cash		71.40
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			71.40
Plus:			
CO&DS withheld			6,052.50
Bond interest (revenue on withheld MVLR)			8.44
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			6,000.00
Interest expenditure			120.00
Dues and fees (fees on bond interest above)			12.34
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020
Hardee County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	74,690.03	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	81.24	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	333.00	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		71,000.00
3792	Premium on Sale of Refunding Bonds		3,839.67
2210	Accrued Interest Payable (Sinking Fund Accruals)		264.60
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	116,506.96	
1220	Due from Other Agencies	369.42	
9200/730	Dues and Fees (Administrative expense)	198.18	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		111,450.54
3325	Interest on Undistributed CO&DS		5,624.02
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,875.86	
3323	CO&DS Withheld for Administration		2,875.86
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	72,000.00	
9200/720	Interest	7,290.00	
9200/730	SBA Sinking Fund Administration Fees	34.80	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		77,397.60
3326	SBA Sinking Fund Earnings	-	107.96
11XX	Cash		1,819.24
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			3,817.32
Plus:			
CO&DS withheld			77,397.60
Bond interest (revenue on withheld MVLr)			107.96
Refunded bond proceeds			71,000.00
Premium on refunded bonds			3,839.67
Less:			
Principal payments			72,000.00
Interest expenditure			7,290.00
Dues and fees (fees on bond interest above)			34.80
Payments to refunded bonds escrow agent			74,690.03
Dues and fees on refunded bonds (admin and underwriter fees)			414.24
Discount on refunded bonds			-
Ending fund balance			<u><u>1,733.48</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Hendry County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	276,550.78	
1220	Due from Other Agencies	540.31	
9200/730	Dues and Fees (Administrative expense)	289.86	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		269,155.13
3325	Interest on Undistributed CO&DS		8,225.82
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,206.30	
3323	CO&DS Withheld for Administration		4,206.30
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	7,000.00	
9200/720	Interest	140.00	
9200/730	SBA Sinking Fund Administration Fees	14.40	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		7,058.57
3326	SBA Sinking Fund Earnings	-	9.85
11XX	Cash		85.98
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			85.98
Plus:			
CO&DS withheld			7,058.57
Bond interest (revenue on withheld MVLr)			9.85
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			7,000.00
Interest expenditure			140.00
Dues and fees (fees on bond interest above)			14.40
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Hernando County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	902,705.08	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	867.36	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,555.12	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		758,000.00
3792	Premium on Sale of Refunding Bonds		148,229.77
2210	Accrued Interest Payable (Sinking Fund Accruals)		897.79
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	652,506.69	
1220	Due from Other Agencies	1,752.38	
9200/730	Dues and Fees (Administrative expense)	940.08	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		628,520.82
3325	Interest on Undistributed CO&DS		26,678.33
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	13,642.05	
3323	CO&DS Withheld for Administration		13,642.05
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	208,000.00	
9200/720	Interest	64,240.00	
9200/730	SBA Sinking Fund Administration Fees	120.18	
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		267,307.13
3326	SBA Sinking Fund Earnings	-	372.86
11XX	Cash		4,680.19
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			32,805.25
Plus:			
CO&DS withheld			267,307.13
Bond interest (revenue on withheld MVLR)			372.86
Refunded bond proceeds			758,000.00
Premium on refunded bonds			148,229.77
Less:			
Principal payments			208,000.00
Interest expenditure			64,240.00
Dues and fees (fees on bond interest above)			120.18
Payments to refunded bonds escrow agent			902,705.08
Dues and fees on refunded bonds (admin and underwriter fees)			4,422.48
Discount on refunded bonds			-
Ending fund balance			<u><u>27,227.27</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Highlands County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	427,434.66	
1220	Due from Other Agencies	821.93	
9200/730	Dues and Fees (Administrative expense)	440.93	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		416,184.48
3325	Interest on Undistributed CO&DS		12,513.04
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	6,398.58	
3323	CO&DS Withheld for Administration		6,398.58
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	4,000.00	
9200/720	Interest	80.00	
9200/730	SBA Sinking Fund Administration Fees	8.13	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		3,988.94
3326	SBA Sinking Fund Earnings	-	5.56
11XX	Cash		93.63
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			93.63
Plus:			
CO&DS withheld			3,988.94
Bond interest (revenue on withheld MVLR)			5.56
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			4,000.00
Interest expenditure			80.00
Dues and fees (fees on bond interest above)			8.13
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Hillsborough County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	1,973,414.22	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,929.24	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	7,907.56	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		1,686,000.00
3792	Premium on Sale of Refunding Bonds		294,617.62
2210	Accrued Interest Payable (Sinking Fund Accruals)		2,633.40
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	6,303,603.66	
1220	Due from Other Agencies	15,966.64	
9200/730	Dues and Fees (Administrative expense)	8,565.39	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		6,085,059.63
3325	Interest on Undistributed CO&DS		243,076.06
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	124,297.71	
3323	CO&DS Withheld for Administration		124,297.71
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,652,000.00	
9200/720	Interest	462,764.76	
9200/730	SBA Sinking Fund Administration Fees	683.90	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		2,077,156.66
3326	SBA Sinking Fund Earnings	-	2,897.38
11XX	Cash		35,394.62
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			236,980.12
Plus:			
CO&DS withheld			2,077,156.66
Bond interest (revenue on withheld MVLR)			2,897.38
Refunded bond proceeds			1,686,000.00
Premium on refunded bonds			294,617.62
Less:			
Principal payments			1,652,000.00
Interest expenditure			462,764.76
Dues and fees (fees on bond interest above)			683.90
Payments to refunded bonds escrow agent			1,973,414.22
Dues and fees on refunded bonds (admin and underwriter fees)			9,836.80
Discount on refunded bonds			-
Ending fund balance			<u>198,952.10</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020
Holmes County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	85,199.06	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	92.69	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	379.90	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		81,000.00
3792	Premium on Sale of Refunding Bonds		4,371.77
2210	Accrued Interest Payable (Sinking Fund Accruals)		299.88
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	28,947.62	
1220	Due from Other Agencies	219.21	
9200/730	Dues and Fees (Administrative expense)	117.59	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		25,947.22
3325	Interest on Undistributed CO&DS		3,337.20
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,706.49	
3323	CO&DS Withheld for Administration		1,706.49
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	80,000.00	
9200/720	Interest	8,250.00	
9200/730	SBA Sinking Fund Administration Fees	38.72	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		86,112.29
3326	SBA Sinking Fund Earnings	-	120.12
11XX	Cash		2,056.31
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			4,318.24
Plus:			
CO&DS withheld			86,112.29
Bond interest (revenue on withheld MVLr)			120.12
Refunded bond proceeds			81,000.00
Premium on refunded bonds			4,371.77
Less:			
Principal payments			80,000.00
Interest expenditure			8,250.00
Dues and fees (fees on bond interest above)			38.72
Payments to refunded bonds escrow agent			85,199.06
Dues and fees on refunded bonds (admin and underwriter fees)			472.59
Discount on refunded bonds			-
Ending fund balance			<u><u>1,962.05</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Indian River County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	98,874.23	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	94.97	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	389.28	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		83,000.00
3792	Premium on Sale of Refunding Bonds		16,257.78
2210	Accrued Interest Payable (Sinking Fund Accruals)		100.70
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	137,979.86	
1220	Due from Other Agencies	1,298.07	
9200/730	Dues and Fees (Administrative expense)	696.35	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		120,212.59
3325	Interest on Undistributed CO&DS		19,761.69
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	10,105.20	
3323	CO&DS Withheld for Administration		10,105.20
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	410,000.00	
9200/720	Interest	144,500.00	
9200/730	SBA Sinking Fund Administration Fees	244.30	
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		543,362.21
3326	SBA Sinking Fund Earnings	-	757.92
11XX	Cash		10,624.17
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			73,488.20
Plus:			
CO&DS withheld			543,362.21
Bond interest (revenue on withheld MVLr)			757.92
Refunded bond proceeds			83,000.00
Premium on refunded bonds			16,257.78
Less:			
Principal payments			410,000.00
Interest expenditure			144,500.00
Dues and fees (fees on bond interest above)			244.30
Payments to refunded bonds escrow agent			98,874.23
Dues and fees on refunded bonds (admin and underwriter fees)			484.25
Discount on refunded bonds			-
Ending fund balance			<u><u>62,763.33</u></u>

**School District Annual Financial Report CO&DS Entries
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Jackson County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	241,071.79	
1220	Due from Other Agencies	503.40	
9200/730	Dues and Fees (Administrative expense)	270.05	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		234,181.46
3325	Interest on Undistributed CO&DS		7,663.78
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,918.90	
3323	CO&DS Withheld for Administration		3,918.90
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	23,000.00	
9200/720	Interest	460.00	
9200/730	SBA Sinking Fund Administration Fees	47.23	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		23,159.64
3326	SBA Sinking Fund Earnings	-	32.30
11XX	Cash		315.29
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			315.29
Plus:			
CO&DS withheld			23,159.64
Bond interest (revenue on withheld MVLR)			32.30
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			23,000.00
Interest expenditure			460.00
Dues and fees (fees on bond interest above)			47.23
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Jefferson County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	74,693.98	
1220	Due from Other Agencies	142.30	
9200/730	Dues and Fees (Administrative expense)	76.34	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		72,746.19
3325	Interest on Undistributed CO&DS		2,166.43
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,107.81	
3323	CO&DS Withheld for Administration		1,107.81
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Lafayette County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	39,419.16	
1220	Due from Other Agencies	82.78	
9200/730	Dues and Fees (Administrative expense)	44.41	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		38,286.05
3325	Interest on Undistributed CO&DS		1,260.30
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	644.46	
3323	CO&DS Withheld for Administration		644.46
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	4,000.00	
9200/720	Interest	80.00	
9200/730	SBA Sinking Fund Administration Fees	8.23	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		4,033.49
3326	SBA Sinking Fund Earnings	-	5.63
11XX	Cash		49.11
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			49.11
Plus:			
CO&DS withheld			4,033.49
Bond interest (revenue on withheld MVLR)			5.63
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			4,000.00
Interest expenditure			80.00
Dues and fees (fees on bond interest above)			8.23
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>

School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020

Lake County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	527,371.03	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	542.39	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,223.12	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		474,000.00
3792	Premium on Sale of Refunding Bonds		54,905.45
2210	Accrued Interest Payable (Sinking Fund Accruals)		1,231.09
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	818,660.51	
1220	Due from Other Agencies	3,188.23	
9200/730	Dues and Fees (Administrative expense)	1,710.34	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		775,021.51
3325	Interest on Undistributed CO&DS		48,537.57
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	24,819.84	
3323	CO&DS Withheld for Administration		24,819.84
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	659,000.00	
9200/720	Interest	212,572.60	
9200/730	SBA Sinking Fund Administration Fees	372.57	
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		854,814.65
3326	SBA Sinking Fund Earnings	-	1,192.36
11XX	Cash		15,938.16
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			107,976.70
Plus:			
CO&DS withheld			854,814.65
Bond interest (revenue on withheld MVLR)			1,192.36
Refunded bond proceeds			474,000.00
Premium on refunded bonds			54,905.45
Less:			
Principal payments			659,000.00
Interest expenditure			212,572.60
Dues and fees (fees on bond interest above)			372.57
Payments to refunded bonds escrow agent			527,371.03
Dues and fees on refunded bonds (admin and underwriter fees)			2,765.51
Discount on refunded bonds			-
Ending fund balance			<u>90,807.45</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Lee County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	85,199.06	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	92.69	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	379.90	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		81,000.00
3792	Premium on Sale of Refunding Bonds		4,371.77
2210	Accrued Interest Payable (Sinking Fund Accruals)		299.88
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	3,322,938.06	
1220	Due from Other Agencies	7,220.31	
9200/730	Dues and Fees (Administrative expense)	3,873.37	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		3,224,109.80
3325	Interest on Undistributed CO&DS		109,921.94
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	56,208.93	
3323	CO&DS Withheld for Administration		56,208.93
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	420,000.00	
9200/720	Interest	55,500.00	
9200/730	SBA Sinking Fund Administration Fees	209.94	
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		466,943.27
3326	SBA Sinking Fund Earnings	-	651.33
11XX	Cash		8,115.34
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			29,032.85
Plus:			
CO&DS withheld			466,943.27
Bond interest (revenue on withheld MVLR)			651.33
Refunded bond proceeds			81,000.00
Premium on refunded bonds			4,371.77
Less:			
Principal payments			420,000.00
Interest expenditure			55,500.00
Dues and fees (fees on bond interest above)			209.94
Payments to refunded bonds escrow agent			85,199.06
Dues and fees on refunded bonds (admin and underwriter fees)			472.59
Discount on refunded bonds			-
Ending fund balance			<u>20,617.63</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020
Leon County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	105,185.20	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	114.43	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	469.01	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		100,000.00
3792	Premium on Sale of Refunding Bonds		5,398.20
2210	Accrued Interest Payable (Sinking Fund Accruals)		370.44
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,188,593.05	
1220	Due from Other Agencies	2,610.84	
9200/730	Dues and Fees (Administrative expense)	1,400.60	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,152,857.07
3325	Interest on Undistributed CO&DS		39,747.42
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	20,324.97	
3323	CO&DS Withheld for Administration		20,324.97
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	145,000.00	
9200/720	Interest	39,509.14	
9200/730	SBA Sinking Fund Administration Fees	81.75	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		181,815.96
3326	SBA Sinking Fund Earnings	-	253.61
11XX	Cash		2,521.32
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			19,785.43
Plus:			
CO&DS withheld			181,815.96
Bond interest (revenue on withheld MVLR)			253.61
Refunded bond proceeds			100,000.00
Premium on refunded bonds			5,398.20
Less:			
Principal payments			145,000.00
Interest expenditure			39,509.14
Dues and fees (fees on bond interest above)			81.75
Payments to refunded bonds escrow agent			105,185.20
Dues and fees on refunded bonds (admin and underwriter fees)			583.44
Discount on refunded bonds			-
Ending fund balance			<u><u>16,893.67</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Levy County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	200,028.92	
1220	Due from Other Agencies	415.55	
9200/730	Dues and Fees (Administrative expense)	222.93	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		194,341.01
3325	Interest on Undistributed CO&DS		6,326.39
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,235.02	
3323	CO&DS Withheld for Administration		3,235.02
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	18,000.00	
9200/720	Interest	360.00	
9200/730	SBA Sinking Fund Administration Fees	36.91	
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		18,091.97
3326	SBA Sinking Fund Earnings	-	25.24
11XX	Cash		279.70
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			279.70
Plus:			
CO&DS withheld			18,091.97
Bond interest (revenue on withheld MVLR)			25.24
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			18,000.00
Interest expenditure			360.00
Dues and fees (fees on bond interest above)			36.91
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Liberty County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	41,768.12	
1220	Due from Other Agencies	81.35	
9200/730	Dues and Fees (Administrative expense)	43.65	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		40,654.47
3325	Interest on Undistributed CO&DS		1,238.65
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	633.39	
3323	CO&DS Withheld for Administration		633.39
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,000.00	
9200/720	Interest	20.00	
9200/730	SBA Sinking Fund Administration Fees	1.91	
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		938.14
3326	SBA Sinking Fund Earnings	-	1.31
11XX	Cash		82.46
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			82.46
Plus:			
CO&DS withheld			938.14
Bond interest (revenue on withheld MVLr)			1.31
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,000.00
Interest expenditure			20.00
Dues and fees (fees on bond interest above)			1.91
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Madison County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	98,843.33	
1220	Due from Other Agencies	203.67	
9200/730	Dues and Fees (Administrative expense)	109.27	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		96,055.44
3325	Interest on Undistributed CO&DS		3,100.83
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,585.62	
3323	CO&DS Withheld for Administration		1,585.62
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	8,000.00	
9200/720	Interest	160.00	
9200/730	SBA Sinking Fund Administration Fees	16.45	
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		8,066.94
3326	SBA Sinking Fund Earnings	-	11.25
11XX	Cash		98.26
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			98.26
Plus:			
CO&DS withheld			8,066.94
Bond interest (revenue on withheld MVL R)			11.25
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			8,000.00
Interest expenditure			160.00
Dues and fees (fees on bond interest above)			16.45
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Manatee County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	1,213,184.34	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,186.61	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	4,863.67	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		1,037,000.00
3792	Premium on Sale of Refunding Bonds		180,608.51
2210	Accrued Interest Payable (Sinking Fund Accruals)		1,626.11
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,343,645.48	
1220	Due from Other Agencies	3,687.19	
9200/730	Dues and Fees (Administrative expense)	1,978.01	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,293,176.91
3325	Interest on Undistributed CO&DS		56,133.77
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	28,704.18	
3323	CO&DS Withheld for Administration		28,704.18
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	457,000.00	
9200/720	Interest	144,223.32	
9200/730	SBA Sinking Fund Administration Fees	266.05	
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		591,730.91
3326	SBA Sinking Fund Earnings	-	825.39
11XX	Cash		8,933.07
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			73,036.50
Plus:			
CO&DS withheld			591,730.91
Bond interest (revenue on withheld MVL R)			825.39
Refunded bond proceeds			1,037,000.00
Premium on refunded bonds			180,608.51
Less:			
Principal payments			457,000.00
Interest expenditure			144,223.32
Dues and fees (fees on bond interest above)			266.05
Payments to refunded bonds escrow agent			1,213,184.34
Dues and fees on refunded bonds (admin and underwriter fees)			6,050.28
Discount on refunded bonds			-
Ending fund balance			<u><u>62,477.32</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020
Marion County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	25,240.66	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	27.46	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	112.56	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		24,000.00
3792	Premium on Sale of Refunding Bonds		1,292.48
2210	Accrued Interest Payable (Sinking Fund Accruals)		88.20
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,412,286.64	
1220	Due from Other Agencies	3,221.72	
9200/730	Dues and Fees (Administrative expense)	1,728.31	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,368,189.27
3325	Interest on Undistributed CO&DS		49,047.40
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	25,080.54	
3323	CO&DS Withheld for Administration		25,080.54
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	235,000.00	
9200/720	Interest	50,030.00	
9200/730	SBA Sinking Fund Administration Fees	125.33	
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		278,766.19
3326	SBA Sinking Fund Earnings	-	388.84
11XX	Cash		6,000.30
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			25,793.58
Plus:			
CO&DS withheld			278,766.19
Bond interest (revenue on withheld MVLR)			388.84
Refunded bond proceeds			24,000.00
Premium on refunded bonds			1,292.48
Less:			
Principal payments			235,000.00
Interest expenditure			50,030.00
Dues and fees (fees on bond interest above)			125.33
Payments to refunded bonds escrow agent			25,240.66
Dues and fees on refunded bonds (admin and underwriter fees)			140.02
Discount on refunded bonds			-
Ending fund balance			<u>19,705.08</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020
Martin County School District**

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	320,848.72	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	349.00	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,430.49	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		305,000.00
3792	Premium on Sale of Refunding Bonds		16,499.25
2210	Accrued Interest Payable (Sinking Fund Accruals)		1,128.96
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	726,557.38	
1220	Due from Other Agencies	3,138.10	
9200/730	Dues and Fees (Administrative expense)	1,683.45	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		683,604.51
3325	Interest on Undistributed CO&DS		47,774.42
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	24,429.60	
3323	CO&DS Withheld for Administration		24,429.60
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	735,000.00	
9200/720	Interest	204,670.00	
9200/730	SBA Sinking Fund Administration Fees	361.91	
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		920,605.89
3326	SBA Sinking Fund Earnings	-	1,284.13
11XX	Cash		18,141.89
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			104,442.79
Plus:			
CO&DS withheld			920,605.89
Bond interest (revenue on withheld MVL R)			1,284.13
Refunded bond proceeds			305,000.00
Premium on refunded bonds			16,499.25
Less:			
Principal payments			735,000.00
Interest expenditure			204,670.00
Dues and fees (fees on bond interest above)			361.91
Payments to refunded bonds escrow agent			320,848.72
Dues and fees on refunded bonds (admin and underwriter fees)			1,779.49
Discount on refunded bonds			-
Ending fund balance			<u>85,171.94</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Monroe County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	274,375.51	
1220	Due from Other Agencies	522.72	
9200/730	Dues and Fees (Administrative expense)	280.42	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		267,220.65
3325	Interest on Undistributed CO&DS		7,958.00
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,069.35	
3323	CO&DS Withheld for Administration		4,069.35
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Nassau County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	411,109.15	
1220	Due from Other Agencies	842.71	
9200/730	Dues and Fees (Administrative expense)	452.07	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		399,574.67
3325	Interest on Undistributed CO&DS		12,829.26
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	6,560.28	
3323	CO&DS Withheld for Administration		6,560.28
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	31,000.00	
9200/720	Interest	620.00	
9200/730	SBA Sinking Fund Administration Fees	63.67	
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		31,217.05
3326	SBA Sinking Fund Earnings	-	43.54
11XX	Cash		423.08
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			423.08
Plus:			
CO&DS withheld			31,217.05
Bond interest (revenue on withheld MVL R)			43.54
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			31,000.00
Interest expenditure			620.00
Dues and fees (fees on bond interest above)			63.67
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Okaloosa County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	98,874.23	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	94.97	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	389.28	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		83,000.00
3792	Premium on Sale of Refunding Bonds		16,257.78
2210	Accrued Interest Payable (Sinking Fund Accruals)		100.70
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,039,840.36	
1220	Due from Other Agencies	2,147.02	
9200/730	Dues and Fees (Administrative expense)	1,151.79	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,010,452.78
3325	Interest on Undistributed CO&DS		32,686.39
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	16,714.29	
3323	CO&DS Withheld for Administration		16,714.29
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	59,000.00	
9200/720	Interest	29,710.00	
9200/730	SBA Sinking Fund Administration Fees	39.17	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		87,118.93
3326	SBA Sinking Fund Earnings	-	121.52
11XX	Cash		1,508.72
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			15,132.25
Plus:			
CO&DS withheld			87,118.93
Bond interest (revenue on withheld MVLR)			121.52
Refunded bond proceeds			83,000.00
Premium on refunded bonds			16,257.78
Less:			
Principal payments			59,000.00
Interest expenditure			29,710.00
Dues and fees (fees on bond interest above)			39.17
Payments to refunded bonds escrow agent			98,874.23
Dues and fees on refunded bonds (admin and underwriter fees)			484.25
Discount on refunded bonds			-
Ending fund balance			<u><u>13,522.83</u></u>

School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020

Okeechobee County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	223,627.81	
1220	Due from Other Agencies	466.33	
9200/730	Dues and Fees (Administrative expense)	250.16	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		217,244.96
3325	Interest on Undistributed CO&DS		7,099.34
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,630.27	
3323	CO&DS Withheld for Administration		3,630.27
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	21,000.00	
9200/720	Interest	420.00	
9200/730	SBA Sinking Fund Administration Fees	43.12	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		21,142.77
3326	SBA Sinking Fund Earnings	-	29.49
11XX	Cash		290.86
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			290.86
Plus:			
CO&DS withheld			21,142.77
Bond interest (revenue on withheld MVLR)			29.49
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			21,000.00
Interest expenditure			420.00
Dues and fees (fees on bond interest above)			43.12
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020
Orange County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	601,763.76	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	654.52	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,682.75	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		572,000.00
3792	Premium on Sale of Refunding Bonds		30,984.24
2210	Accrued Interest Payable (Sinking Fund Accruals)		2,116.79
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	7,521,495.86	
1220	Due from Other Agencies	15,533.84	
9200/730	Dues and Fees (Administrative expense)	8,333.22	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		7,308,875.73
3325	Interest on Undistributed CO&DS		236,487.19
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	120,928.47	
3323	CO&DS Withheld for Administration		120,928.47
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	593,000.00	
9200/720	Interest	51,460.00	
9200/730	SBA Sinking Fund Administration Fees	284.19	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		632,093.80
3326	SBA Sinking Fund Earnings	-	881.69
11XX	Cash		11,768.70
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			27,773.82
Plus:			
CO&DS withheld			632,093.80
Bond interest (revenue on withheld MVL R)			881.69
Refunded bond proceeds			572,000.00
Premium on refunded bonds			30,984.24
Less:			
Principal payments			593,000.00
Interest expenditure			51,460.00
Dues and fees (fees on bond interest above)			284.19
Payments to refunded bonds escrow agent			601,763.76
Dues and fees on refunded bonds (admin and underwriter fees)			3,337.27
Discount on refunded bonds			-
Ending fund balance			<u><u>13,888.33</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Osceola County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	226,172.55	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	246.02	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	1,008.38	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		215,000.00
3792	Premium on Sale of Refunding Bonds		11,633.15
2210	Accrued Interest Payable (Sinking Fund Accruals)		793.80
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	2,101,529.46	
1220	Due from Other Agencies	5,293.61	
9200/730	Dues and Fees (Administrative expense)	2,839.78	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		2,029,073.03
3325	Interest on Undistributed CO&DS		80,589.82
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	41,209.86	
3323	CO&DS Withheld for Administration		41,209.86
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	555,000.00	
9200/720	Interest	136,850.00	
9200/730	SBA Sinking Fund Administration Fees	304.40	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		677,041.11
3326	SBA Sinking Fund Earnings	-	944.39
11XX	Cash		14,168.90
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			70,170.50
Plus:			
CO&DS withheld			677,041.11
Bond interest (revenue on withheld MVLr)			944.39
Refunded bond proceeds			215,000.00
Premium on refunded bonds			11,633.15
Less:			
Principal payments			555,000.00
Interest expenditure			136,850.00
Dues and fees (fees on bond interest above)			304.40
Payments to refunded bonds escrow agent			226,172.55
Dues and fees on refunded bonds (admin and underwriter fees)			1,254.40
Discount on refunded bonds			-
Ending fund balance			<u><u>55,207.80</u></u>

School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020
Palm Beach County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	5,793,682.06	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	5,627.53	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	23,066.06	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		4,918,000.00
3792	Premium on Sale of Refunding Bonds		897,348.83
2210	Accrued Interest Payable (Sinking Fund Accruals)		7,026.82
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	6,099,696.83	
1220	Due from Other Agencies	14,484.72	
9200/730	Dues and Fees (Administrative expense)	7,770.40	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		5,901,436.73
3325	Interest on Undistributed CO&DS		220,515.22
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	112,761.15	
3323	CO&DS Withheld for Administration		112,761.15
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,177,000.00	
9200/720	Interest	358,015.00	
9200/730	SBA Sinking Fund Administration Fees	475.85	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,503,212.12
3326	SBA Sinking Fund Earnings	-	2,096.80
11XX	Cash		30,181.93
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			182,984.77
Plus:			
CO&DS withheld			1,503,212.12
Bond interest (revenue on withheld MVLr)			2,096.80
Refunded bond proceeds			4,918,000.00
Premium on refunded bonds			897,348.83
Less:			
Principal payments			1,177,000.00
Interest expenditure			358,015.00
Dues and fees (fees on bond interest above)			475.85
Payments to refunded bonds escrow agent			5,793,682.06
Dues and fees on refunded bonds (admin and underwriter fees)			28,693.59
Discount on refunded bonds			-
Ending fund balance			<u>145,776.02</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020
Pasco County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	976,781.59	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	938.30	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,845.91	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		820,000.00
3792	Premium on Sale of Refunding Bonds		160,594.61
2210	Accrued Interest Payable (Sinking Fund Accruals)		971.19
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	2,198,721.05	
1220	Due from Other Agencies	5,915.82	
9200/730	Dues and Fees (Administrative expense)	3,173.57	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		2,117,748.10
3325	Interest on Undistributed CO&DS		90,062.34
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	46,053.66	
3323	CO&DS Withheld for Administration		46,053.66
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	658,000.00	
9200/720	Interest	266,265.00	
9200/730	SBA Sinking Fund Administration Fees	355.54	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		906,442.24
3326	SBA Sinking Fund Earnings	-	1,264.38
11XX	Cash		16,913.92
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			135,509.81
Plus:			
CO&DS withheld			906,442.24
Bond interest (revenue on withheld MVLr)			1,264.38
Refunded bond proceeds			820,000.00
Premium on refunded bonds			160,594.61
Less:			
Principal payments			658,000.00
Interest expenditure			266,265.00
Dues and fees (fees on bond interest above)			355.54
Payments to refunded bonds escrow agent			976,781.59
Dues and fees on refunded bonds (admin and underwriter fees)			4,784.21
Discount on refunded bonds			-
Ending fund balance			<u><u>117,624.70</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Pinellas County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	14,731.62	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	16.02	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	65.66	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		14,000.00
3792	Premium on Sale of Refunding Bonds		760.38
2210	Accrued Interest Payable (Sinking Fund Accruals)		52.92
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	3,947,594.43	
1220	Due from Other Agencies	8,681.15	
9200/730	Dues and Fees (Administrative expense)	4,657.05	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		3,828,770.82
3325	Interest on Undistributed CO&DS		132,161.81
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	67,581.36	
3323	CO&DS Withheld for Administration		67,581.36
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	603,000.00	
9200/720	Interest	13,260.00	
9200/730	SBA Sinking Fund Administration Fees	273.84	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		609,071.82
3326	SBA Sinking Fund Earnings	-	849.58
11XX	Cash		6,612.44
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			7,955.96
Plus:			
CO&DS withheld			609,071.82
Bond interest (revenue on withheld MVLR)			849.58
Refunded bond proceeds			14,000.00
Premium on refunded bonds			760.38
Less:			
Principal payments			603,000.00
Interest expenditure			13,260.00
Dues and fees (fees on bond interest above)			273.84
Payments to refunded bonds escrow agent			14,731.62
Dues and fees on refunded bonds (admin and underwriter fees)			81.68
Discount on refunded bonds			-
Ending fund balance			<u><u>1,290.60</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Polk County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	49,449.37	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	53.78	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	220.44	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		47,000.00
3792	Premium on Sale of Refunding Bonds		2,547.19
2210	Accrued Interest Payable (Sinking Fund Accruals)		176.40
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	3,324,607.80	
1220	Due from Other Agencies	7,483.82	
9200/730	Dues and Fees (Administrative expense)	4,014.74	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		3,222,172.71
3325	Interest on Undistributed CO&DS		113,933.65
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	58,260.33	
3323	CO&DS Withheld for Administration		58,260.33
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	417,000.00	
9200/720	Interest	192,370.56	
9200/730	SBA Sinking Fund Administration Fees	271.38	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		603,588.96
3326	SBA Sinking Fund Earnings	-	841.93
11XX	Cash		5,211.05
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			95,525.85
Plus:			
CO&DS withheld			603,588.96
Bond interest (revenue on withheld MVLR)			841.93
Refunded bond proceeds			47,000.00
Premium on refunded bonds			2,547.19
Less:			
Principal payments			417,000.00
Interest expenditure			192,370.56
Dues and fees (fees on bond interest above)			271.38
Payments to refunded bonds escrow agent			49,449.37
Dues and fees on refunded bonds (admin and underwriter fees)			274.22
Discount on refunded bonds			-
Ending fund balance			<u>90,138.40</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Putnam County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	414,586.60	
1220	Due from Other Agencies	965.25	
9200/730	Dues and Fees (Administrative expense)	517.82	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		401,374.66
3325	Interest on Undistributed CO&DS		14,695.01
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	7,514.34	
3323	CO&DS Withheld for Administration		7,514.34
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	66,000.00	
9200/720	Interest	27,850.00	
9200/730	SBA Sinking Fund Administration Fees	41.39	
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		92,067.00
3326	SBA Sinking Fund Earnings	-	128.42
11XX	Cash		1,695.97
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			14,177.37
Plus:			
CO&DS withheld			92,067.00
Bond interest (revenue on withheld MVL R)			128.42
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			66,000.00
Interest expenditure			27,850.00
Dues and fees (fees on bond interest above)			41.39
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>12,481.40</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

St. Johns County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	528,868.11	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	508.06	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	2,082.42	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		444,000.00
3792	Premium on Sale of Refunding Bonds		86,934.47
2210	Accrued Interest Payable (Sinking Fund Accruals)		524.12
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,319,945.56	
1220	Due from Other Agencies	3,304.68	
9200/730	Dues and Fees (Administrative expense)	1,772.81	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,274,712.71
3325	Interest on Undistributed CO&DS		50,310.34
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	25,726.35	
3323	CO&DS Withheld for Administration		25,726.35
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	302,000.00	
9200/720	Interest	119,378.72	
9200/730	SBA Sinking Fund Administration Fees	186.43	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		414,650.94
3326	SBA Sinking Fund Earnings	-	578.39
11XX	Cash		6,335.82
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			60,520.18
Plus:			
CO&DS withheld			414,650.94
Bond interest (revenue on withheld MVL R)			578.39
Refunded bond proceeds			444,000.00
Premium on refunded bonds			86,934.47
Less:			
Principal payments			302,000.00
Interest expenditure			119,378.72
Dues and fees (fees on bond interest above)			186.43
Payments to refunded bonds escrow agent			528,868.11
Dues and fees on refunded bonds (admin and underwriter fees)			2,590.48
Discount on refunded bonds			-
Ending fund balance			<u><u>53,660.24</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020
St. Lucie County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,474,893.61	
1220	Due from Other Agencies	2,934.89	
9200/730	Dues and Fees (Administrative expense)	1,574.43	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,434,722.30
3325	Interest on Undistributed CO&DS		44,680.63
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	22,847.58	
3323	CO&DS Withheld for Administration		22,847.58
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	58,000.00	
9200/720	Interest	9,160.00	
9200/730	SBA Sinking Fund Administration Fees	29.50	
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		65,602.12
3326	SBA Sinking Fund Earnings	-	91.51
11XX	Cash		1,495.87
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			4,850.19
Plus:			
CO&DS withheld			65,602.12
Bond interest (revenue on withheld MVLR)			91.51
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			58,000.00
Interest expenditure			9,160.00
Dues and fees (fees on bond interest above)			29.50
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>3,354.32</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Santa Rosa County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	775,365.13	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	744.92	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	3,053.28	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		651,000.00
3792	Premium on Sale of Refunding Bonds		127,393.53
2210	Accrued Interest Payable (Sinking Fund Accruals)		769.80
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	900,686.51	
1220	Due from Other Agencies	2,103.06	
9200/730	Dues and Fees (Administrative expense)	1,128.20	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		871,900.72
3325	Interest on Undistributed CO&DS		32,017.05
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	16,372.02	
3323	CO&DS Withheld for Administration		16,372.02
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	149,000.00	
9200/720	Interest	58,155.00	
9200/730	SBA Sinking Fund Administration Fees	91.36	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		203,195.26
3326	SBA Sinking Fund Earnings	-	283.43
11XX	Cash		3,767.67
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			29,638.28
Plus:			
CO&DS withheld			203,195.26
Bond interest (revenue on withheld MVLR)			283.43
Refunded bond proceeds			651,000.00
Premium on refunded bonds			127,393.53
Less:			
Principal payments			149,000.00
Interest expenditure			58,155.00
Dues and fees (fees on bond interest above)			91.36
Payments to refunded bonds escrow agent			775,365.13
Dues and fees on refunded bonds (admin and underwriter fees)			3,798.20
Discount on refunded bonds			-
Ending fund balance			<u>25,100.81</u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Sarasota County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	1,128,161.25	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,083.63	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	4,441.55	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		947,000.00
3792	Premium on Sale of Refunding Bonds		185,564.19
2210	Accrued Interest Payable (Sinking Fund Accruals)		1,122.24
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,234,190.96	
1220	Due from Other Agencies	3,466.53	
9200/730	Dues and Fees (Administrative expense)	1,859.64	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,186,742.68
3325	Interest on Undistributed CO&DS		52,774.45
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	26,986.38	
3323	CO&DS Withheld for Administration		26,986.38
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	448,000.00	
9200/720	Interest	148,330.00	
9200/730	SBA Sinking Fund Administration Fees	263.18	
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		585,362.94
3326	SBA Sinking Fund Earnings	-	816.51
11XX	Cash		10,413.73
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			75,989.55
Plus:			
CO&DS withheld			585,362.94
Bond interest (revenue on withheld MVLR)			816.51
Refunded bond proceeds			947,000.00
Premium on refunded bonds			185,564.19
Less:			
Principal payments			448,000.00
Interest expenditure			148,330.00
Dues and fees (fees on bond interest above)			263.18
Payments to refunded bonds escrow agent			1,128,161.25
Dues and fees on refunded bonds (admin and underwriter fees)			5,525.18
Discount on refunded bonds			-
Ending fund balance			<u>64,453.58</u>

**School District Annual Financial Report CO&DS Entries
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Seminole County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	154,634.57	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	168.21	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	689.45	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		147,000.00
3792	Premium on Sale of Refunding Bonds		7,945.39
2210	Accrued Interest Payable (Sinking Fund Accruals)		546.84
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,681,954.65	
1220	Due from Other Agencies	4,910.19	
9200/730	Dues and Fees (Administrative expense)	2,634.10	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,614,746.16
3325	Interest on Undistributed CO&DS		74,752.78
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	38,225.07	
3323	CO&DS Withheld for Administration		38,225.07
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	659,000.00	
9200/720	Interest	253,740.00	
9200/730	SBA Sinking Fund Administration Fees	350.56	
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		895,366.77
3326	SBA Sinking Fund Earnings	-	1,248.93
11XX	Cash		16,474.86
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			129,215.63
Plus:			
CO&DS withheld			895,366.77
Bond interest (revenue on withheld MVL R)			1,248.93
Refunded bond proceeds			147,000.00
Premium on refunded bonds			7,945.39
Less:			
Principal payments			659,000.00
Interest expenditure			253,740.00
Dues and fees (fees on bond interest above)			350.56
Payments to refunded bonds escrow agent			154,634.57
Dues and fees on refunded bonds (admin and underwriter fees)			857.66
Discount on refunded bonds			-
Ending fund balance			<u><u>112,193.93</u></u>

**School District Annual Financial Report CO&DS Entries
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Sumter County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	318,478.42	
1220	Due from Other Agencies	612.51	
9200/730	Dues and Fees (Administrative expense)	328.59	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		310,094.61
3325	Interest on Undistributed CO&DS		9,324.91
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,768.32	
3323	CO&DS Withheld for Administration		4,768.32
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	3,000.00	
9200/720	Interest	60.00	
9200/730	SBA Sinking Fund Administration Fees	6.17	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		3,025.07
3326	SBA Sinking Fund Earnings	-	4.22
11XX	Cash		36.88
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			36.88
Plus:			
CO&DS withheld			3,025.07
Bond interest (revenue on withheld MVL R)			4.22
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			3,000.00
Interest expenditure			60.00
Dues and fees (fees on bond interest above)			6.17
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>

**School District Annual Financial Report CO&DS Entries
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Suwannee County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	186,739.48	
1220	Due from Other Agencies	388.38	
9200/730	Dues and Fees (Administrative expense)	208.35	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		181,423.43
3325	Interest on Undistributed CO&DS		5,912.78
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,023.52	
3323	CO&DS Withheld for Administration		3,023.52
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	17,000.00	
9200/720	Interest	340.00	
9200/730	SBA Sinking Fund Administration Fees	34.92	
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		17,121.05
3326	SBA Sinking Fund Earnings	-	23.88
11XX	Cash		229.99
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			229.99
Plus:			
CO&DS withheld			17,121.05
Bond interest (revenue on withheld MVLr)			23.88
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			17,000.00
Interest expenditure			340.00
Dues and fees (fees on bond interest above)			34.92
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>

**School District Annual Financial Report CO&DS Entries
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Taylor County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	105,550.98	
1220	Due from Other Agencies	201.09	
9200/730	Dues and Fees (Administrative expense)	107.88	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		102,798.54
3325	Interest on Undistributed CO&DS		3,061.41
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,565.46	
3323	CO&DS Withheld for Administration		1,565.46
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLr)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

**School District Annual Financial Report CO&DS Entries
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Union County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	76,071.31	
1220	Due from Other Agencies	156.46	
9200/730	Dues and Fees (Administrative expense)	83.93	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		73,929.84
3325	Interest on Undistributed CO&DS		2,381.86
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,217.97	
3323	CO&DS Withheld for Administration		1,217.97
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	6,000.00	
9200/720	Interest	120.00	
9200/730	SBA Sinking Fund Administration Fees	12.34	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		6,050.19
3326	SBA Sinking Fund Earnings	-	8.44
11XX	Cash		73.71
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			73.71
Plus:			
CO&DS withheld			6,050.19
Bond interest (revenue on withheld MVLR)			8.44
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			6,000.00
Interest expenditure			120.00
Dues and fees (fees on bond interest above)			12.34
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Volusia County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	2,094,504.84	
1220	Due from Other Agencies	4,414.47	
9200/730	Dues and Fees (Administrative expense)	2,368.17	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		2,034,081.56
3325	Interest on Undistributed CO&DS		67,205.92
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	34,365.96	
3323	CO&DS Withheld for Administration		34,365.96
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	216,000.00	
9200/720	Interest	9,920.00	
9200/730	SBA Sinking Fund Administration Fees	100.09	
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		222,616.48
3326	SBA Sinking Fund Earnings	-	310.52
11XX	Cash		3,093.09
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			5,722.09
Plus:			
CO&DS withheld			222,616.48
Bond interest (revenue on withheld MVLr)			310.52
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			216,000.00
Interest expenditure			9,920.00
Dues and fees (fees on bond interest above)			100.09
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>2,629.00</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Wakulla County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	187,645.82	
1220	Due from Other Agencies	380.46	
9200/730	Dues and Fees (Administrative expense)	204.10	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		182,438.22
3325	Interest on Undistributed CO&DS		5,792.16
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,961.84	
3323	CO&DS Withheld for Administration		2,961.84
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	12,000.00	
9200/720	Interest	240.00	
9200/730	SBA Sinking Fund Administration Fees	24.60	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		12,055.94
3326	SBA Sinking Fund Earnings	-	16.82
11XX	Cash		191.84
To record debt service payments, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			191.84
Plus:			
CO&DS withheld			12,055.94
Bond interest (revenue on withheld MVL R)			16.82
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			12,000.00
Interest expenditure			240.00
Dues and fees (fees on bond interest above)			24.60
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020
Walton County School District**

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	353,972.57	
1220	Due from Other Agencies	678.21	
9200/730	Dues and Fees (Administrative expense)	363.83	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		344,689.48
3325	Interest on Undistributed CO&DS		10,325.13
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	5,279.79	
3323	CO&DS Withheld for Administration		5,279.79
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	2,000.00	
9200/720	Interest	40.00	
9200/730	SBA Sinking Fund Administration Fees	4.11	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		2,016.73
3326	SBA Sinking Fund Earnings	-	2.81
11XX	Cash		24.57
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			24.57
Plus:			
CO&DS withheld			2,016.73
Bond interest (revenue on withheld MVLr)			2.81
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			2,000.00
Interest expenditure			40.00
Dues and fees (fees on bond interest above)			4.11
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>

**School District Annual Financial Report CO&DS Entries
For Fiscal Year 2019-2020**

Washington County School District

Entries resulting from bond issuance and refunding:		<u>Debit</u>	<u>Credit</u>
<u>Fund 310 Capital Projects, COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service Current Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.			
<u>Fund 210 Debt Service Advance Bond Refunding</u>			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2019-20 fiscal year.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund accrual for interest included in refunding.			
Year-end entries:		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Capital Projects, CO&DS</u>			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	129,397.08	
1220	Due from Other Agencies	254.21	
9200/730	Dues and Fees (Administrative expense)	136.37	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		125,917.63
3325	Interest on Undistributed CO&DS		3,870.03
To record CO&DS disbursements, investment earnings, and treasury fees.			
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.			
<u>Fund 100 General Fund</u>			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,978.95	
3323	CO&DS Withheld for Administration		1,978.95
To record amounts withheld from MVLr for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
<u>Fund 210 Debt Service, SBE/COBI Bonds</u>			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	4,000.00	
9200/720	Interest	80.00	
9200/730	SBA Sinking Fund Administration Fees	8.23	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		4,033.42
3326	SBA Sinking Fund Earnings	-	5.63
11XX	Cash		49.18
To record debt service payments, MVLr withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
<u>Reconciliation of activity in fund 210, Debt Service:</u>			
Beginning fund balance as provided in prior school year			49.18
Plus:			
CO&DS withheld			4,033.42
Bond interest (revenue on withheld MVLr)			5.63
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			4,000.00
Interest expenditure			80.00
Dues and fees (fees on bond interest above)			8.23
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>-</u></u>