#### **Alachua County School District**

	Ilting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		<del>-</del>
	ey bond issues for the 2019-20 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2010-A New Money Bonds due		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ough 1/1/2022.		
	ebt Service Advance Bond Refunding		
Account #	Description Cook with Figure / Sorvice Agents		
1114 9200/730	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	Accided interest i dyable (officing i una Accidate)		-
No advance	bond refunding for the 2019-20 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS	· <u></u>	
Account #	<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 2632	Interest Deferred Revenues - Unavailable		
3321	CO&DS Distributed		992,036.50
3325	Interest on Undistributed CO&DS		30,021.87
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
	Deferred Revenues - Unavailable - Prior Year		
2632		-	
	CO&DS Distributed	-	-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	-	-
3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and	-	-
3321 3325 To record PY investment e	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	-
3321 3325 To record PY investment e Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund	-	-
3321 3325 To record PY investment e Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description	45.054.70	:
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund	15,351.78	- - 15 351 78
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	15,351.78	- - 15,351.78
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	15,351.78	- - 15,351.78
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	15,351.78	- - 15,351.78
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	15,351.78	- - 15,351.78
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as a writicle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal	16,000.00	- - 15,351.78
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as a chricle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest	16,000.00 320.00	- - 15,351.78
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	16,000.00	- - 15,351.78
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as a chricle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest	16,000.00 320.00	- - 15,351.78
investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writele XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	16,000.00 320.00	- - 15,351.78
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XIII, Section 9, Subsection (d) of the Florida Constitution.  entricle XIII, Section 9, Subsection (d) of the Florida Constitution.  entricle XIII, Section 9, Subsection (d) of the Florida Constitution.	16,000.00 320.00	16,063.72
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  ent Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	16,000.00 320.00	16,063.72 22.41
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XIII, Section 9, Subsection (d) of the Florida Constitution.  entricle XIII, Section 9, Subsection (d) of the Florida Constitution.  entricle XIII, Section 9, Subsection (d) of the Florida Constitution.  entricle XIII, Section 9, Subsection (d) of the Florida Constitution.  entricle XIII, Section 9, Subsection (d) of the Florida Constitution.  entricle XIII, Section 9, Subsection (d) of the Florida Constitution.  entricle XIII, Section 9, Subsection (d) of the Florida Constitution.  entricle XIII, Section 9, Subsection (d) of the Florida Constitution.  entricle XIII, Section 9, Subsection (d) of the Florida Constitution.  entricle XIII, Section 9, Subsection (d) of the Florida Constitution.  entricle X	16,000.00 320.00	
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	16,000.00 320.00	16,063.72 22.41
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, reli	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XIII, Section 9, Subsection (d) of the Florida Constitution.  entricle XIII, Section 9, Subsection (d) of the Florida Constitution.  entricle XIII, Section 9, Subsection (d) of the Florida Constitution.  entricle XIII, Section 9, Subsection (d) of the Florida Constitution.  entricle XIII, Section 9, Subsection (d) of the Florida Constitution.  entricle XIII, Section 9, Subsection (d) of the Florida Constitution.  entricle XIII, Section 9, Subsection (d) of the Florida Constitution.  entricle XIII, Section 9, Subsection (d) of the Florida Constitution.  entricle XIII, Section 9, Subsection (d) of the Florida Constitution.  entricle XIII, Section 9, Subsection (d) of the Florida Constitution.  entricle X	16,000.00 320.00	- 16,063.72 22.41
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 33322 3326 11XX To record de earnings, reladvance refu	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  ent Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year	16,000.00 320.00	- 16,063.72 22.41
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  ent Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment lated fees, reversal of accrued interest, and transfer of prior year	16,000.00 320.00	16,063.72 22.41
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, reladvance refuagent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	16,000.00 320.00	16,063.72 22.41 266.64
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, reladvance refuagent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as writele XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	16,000.00 320.00	16,063.72 22.41
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fur Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	16,000.00 320.00	16,063.72 22.41 266.64 266.64
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33326 31322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description  Professional and Technical Services CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  / Pets Service, SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service: In the control of the	16,000.00 320.00	16,063.72 22.41 266.64 266.64
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 33326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Indibalance as provided in prior school year  S withheld Iterest (revenue on withheld MVLR)  Red Description	16,000.00 320.00	16,063.72 22.41 266.64 266.64
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 33326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description  Professional and Technical Services CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  / Pets Service, SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service: In the control of the	16,000.00 320.00	16,063.72 22.41 266.64 266.64
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, reladadvance refuadarente refuadarente Plus: CO&DS Bond in Refund Premiun Less:	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	16,000.00 320.00	16,063.72 22.41 266.64 266.64
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, reladavance refuadavance refuadavance refuagent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description  Professional and Technical Services CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  / Pet Service, SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210. Debt Service:  Ind balance as provided in prior school year  S withheld  iterest (revenue on withheld MVLR)  ed bond proceeds In on refunded bonds  al payments expenditure	16,000.00 320.00	266.64 266.64 16,063.72 22.41 
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, reladavance refuadavance refuadavance refuadent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues au	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  enterest Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  Swithheld Interest (revenue on withheld MVLR) ed bond proceeds Interest (revenue on withheld MVLR)	16,000.00 320.00	266.64 266.64 16,063.72 22.41
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 33326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues an Paymer	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld Iterest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds  Description  Redemption of Principal Interest (revenue on withheld MVLR) Ed bond proceeds Interest (revenue on bond interest above) Interest to refunded bonds escrow agent	16,000.00 320.00	266.64 266.64 16,063.72 22.41 
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, relaadvance refuadrance refuadrance refuagent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au Paymer Dues au	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  enterest Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  Swithheld Interest (revenue on withheld MVLR) ed bond proceeds Interest (revenue on withheld MVLR)	16,000.00 320.00	266.64 266.64 16,063.72 22.41 - - 16,000.00 320.00

**Baker County School District** 

	ılting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	Credit
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds		-
2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		_
	A to refund callable portion of Series 2010-A New Money Bonds due		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ough 1/1/2022.		
Fund 210 Da	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
NI= = I	hand refunding for the 20040-00 County		
	bond refunding for the 2019-20 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	tries:	Debit	Credit
Fund 360 C:	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	160 569 00	
1220	Due from Other Agencies	169,568.90 323.06	
9200/730	Dues and Fees (Administrative expense)	173.30	
9200/710	Interest	170.00	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		165,147.07
3325	Interest on Undistributed CO&DS		4,918.19
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	_	
LUUL	CO&DS Distributed		_
3321	Interest on Undistributed CO&DS		_
3321 3325			
3325	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
3325			
3325 To record P\ investment e	earnings.		
3325 To record P\ investment e <b>Fund 100 G</b> e	earnings. eneral Fund		
3325 To record P\	earnings.	2,514.93	
3325 To record PY investment e Fund 100 Ge Account #	eneral Fund  Description	2,514.93	2,514.93
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	eneral Fund  Description  Professional and Technical Services	2,514.93	2,514.93
3325 To record P\ investment e Fund 100 Ge Account # 7200/310 3323 To record an	eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	2,514.93	2,514.93
3325 To record P\ investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A	earnings.  eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as	2,514.93	2,514.93
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	2,514.93	2,514.93
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	2,514.93	2,514.93
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in Fund 210 De Account # 9200/710	peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds Description	2,514.93 - -	2,514.93
3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	perings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal	2,514.93 - - -	2,514.93
3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	perings.  perings.  pering Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  products withheld from MVLR for actual administration fees as a control of the Florida Constitution.  Peticological Service, SBE/COBI Bonds  Description  Redemption of Principal Interest  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow	2,514.93 - - - - -	2,514.93
3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210	peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	2,514.93 - - - - - -	2,514.93
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 92200/720 9200/730 9299/761 2210 11114	peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	2,514.93 - - - - -	2,514.93
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9299/761 2210 1114 3322	perior of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	2,514.93 - - - - -	2,514.93 - -
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 92200/720 9200/730 9299/761 2210 11114	peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	2,514.93 - - - - -	2,514.93 - - -
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	2,514.93 - - - - - -	2,514.93 - - - -
3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pebt service payments, MVLR withheld for debt service, investment	2,514.93 - - - - - -	2,514.93 - - - -
3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reli	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	2,514.93 - - - - - -	2,514.93 - - - -
3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reli	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	2,514.93 - - - - - -	2,514.93 - - - -
3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Accr	2,514.93 - - - - -	2,514.93 - - -
3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earning Cash Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earning Cash Description Redemption of Principal Interest SBA Sinking Fund Earning Cash Description Redemption of Principal Interest SBA Sinking Fund Earning Cash Description Redemption of Principal Interest SBA Sinking Fund Earning Cash Description Redemption of Principal Interest SBA Sinking Fund Earning Cash Description Redemption of Principal Interest SBA Sinking Fund Earning Cash Description Redemption of Principal Interest SBA Sinking Cash Description Redemption of Principal Interest Cash Sinking Cash Description Redemption of Principal Interest Cash Description Redemption o	2,514.93 - - - - - -	2,514.93 - - - -
3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Accr	2,514.93 - - - - -	2,514.93 - - -
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated Service and Description	2,514.93 - - - - -	2,514.93 - - -
3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent.  Reconciliati Beginning fu Plus: CO&DS	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of Reservice Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of Reservice Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of Reservice Interest SBA Sinking Fund Administration Fees Payments of Reservice Interest SBA Sinking Fund Administration Fees Payments of Reservice Interest SBA Sinking Fund Administration Fees Payments of Reservice Interest SBA Sinking Fund Administration Fees Payments of Reservice Interest SBA Sinking Fund Administration Fees Payments of Reservice Interest SBA Sinking Fund Administration Fees Payments of Reservice Interest SBA Sinking Fund Administration Fees Payments of Reservice Interest SBA Sinking Fund Administration Fees Payments of Reservice Interest SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Payments of Reservice Interest SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Payments of Reservice Interest SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Payments of Reservice Interest SBA Sinking Fund Administration Fee	2,514.93 - - - - -	2,514.93 - - - -
3325 To record Phinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond in	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR)	2,514.93 - - - - -	2,514.93 - - - -
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 92200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of Reservice Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of Reservice Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of Reservice Interest SBA Sinking Fund Administration Fees Payments of Reservice Interest SBA Sinking Fund Administration Fees Payments of Reservice Interest SBA Sinking Fund Administration Fees Payments of Reservice Interest SBA Sinking Fund Administration Fees Payments of Reservice Interest SBA Sinking Fund Administration Fees Payments of Reservice Interest SBA Sinking Fund Administration Fees Payments of Reservice Interest SBA Sinking Fund Administration Fees Payments of Reservice Interest SBA Sinking Fund Administration Fees Payments of Reservice Interest SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Payments of Reservice Interest SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Payments of Reservice Interest SBA Sinking Fund Administration Fees SBA Sinking Fund Administration Fees Payments of Reservice Interest SBA Sinking Fund Administration Fee	2,514.93 	2,514.93 - - - - - -
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 92200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, reladvance refuadrance refuadrance funding fu Plus: CO&DS Bond in Refund	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Peter Service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual cash provided in prior school year  S withheld Interest (revenue on withheld MVLR)	2,514.93 	2,514.93 - - - - - -
3325 To record PY investment e  Fund 100 Get  Account # 7200/310 3323 To record an provided in A  Fund 210 Det  Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refua	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Peter Service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual cash provided in prior school year  S withheld Interest (revenue on withheld MVLR)	2,514.93 	2,514.93 - - - - - -
3325 To record Pyinvestment e  Fund 100 Get  Account # 7200/310 3323 To record an provided in A  Fund 210 Det  Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent.  Reconciliati  Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principi Interest	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pett service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indicate the provided in prior school year  So withheld Interest (revenue on withheld MVLR) Interest (rev	2,514.93 	2,514.93 - - - - - - -
3325 To record Pyinvestment e  Fund 100 Get  Account # 7200/310 3323 To record an provided in A  Fund 210 Det  Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadyance refunding Less:  Principia linterest Dues a	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indicated bonds are provided in prior school year  Swithheld Interest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on withheld MVLR) Bed payments Bed payment	2,514.93 	2,514.93 - - - - - - -
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 311XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues a Paymer	perior Fund  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pet service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated bonds are provided in prior school year  S withheld Interest (revenue on withheld MVLR) Interest (revenue on withheld MVLR) Interest (fees on bond interest above) Interest (fees on bond interest above) Interest (fees on bond interest above) Interest to refunded bonds escrow agent	2,514.93 	2,514.93 - - - - - - - -
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, reladvance refuadvance refu	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Peter Service Payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indicate the service on withheld MVLR) Indicate the service on withheld MVLR of the service on refunded bonds  Peter Service on bond interest above) Into the refunded bonds escrow agent Indicate fees on refunded bonds (admin and underwriter fees)	2,514.93 	2,514.93 - - - - - - - - - -
3325 To record Pyinvestment e Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, reladatore refuadance refuadance refuadance. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principation of Principation of Paymente and Paymente and Paymente Dues and Paymente Dues and Paymente Dues and Paymente and Payment	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Peneral Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Peter Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld Iterest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds  al payments I expenditure Ind fees (fees on bond interest above) Int or refunded bonds escrow agent Ind fees on refunded bonds (admin and underwriter fees) Int on refunded bonds Int on refunded bonds Int on refunded bonds Int on refunded bonds	2,514.93	2,514.93 - - - - - - - - - - -

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

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 Sorios 2020	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2010-A New Money Bonds due		-
from 1/1/202	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from lough 1/1/2022.		
	ebt Service Advance Bond Refunding  Description		
Account # 1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance I	bond refunding for the 2019-20 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	879,474.45	
	Due from Other Agencies		
1220 9200/730	•	1,831.10 982.30	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	1,831.10 982.30	
9200/730 9200/710 2632	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	,	-
9200/730 9200/710 2632 3321	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	,	- 854,411.28 27.876.57
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	,	- 854,411.28 27,876.57
9200/730 9200/710 2632 3321 3325 To record CC	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	,	
9200/730 9200/710 2632 3321 3325 To record CC	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	,	
9200/730 9200/710 2632 3321 3325 To record CC	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	,	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and	,	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment expressions	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	,	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund	,	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account #	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description	982.30	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment examples of the control of the	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund	,	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment examples of the second of the sec	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as	982.30	27,876.57 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment examples of the second of the sec	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	982.30	27,876.57 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as	982.30	27,876.57 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds Description	982.30	27,876.57 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	982.30	27,876.57 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	982.30	27,876.57 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	982.30 - 14,254.77 81,000.00 1,620.00	27,876.57 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	982.30 - 14,254.77 81,000.00 1,620.00 166.55	27,876.57 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	982.30 - 14,254.77 81,000.00 1,620.00 166.55	27,876.57 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	982.30 - 14,254.77 81,000.00 1,620.00 166.55	27,876.57 - - 14,254.77 - 81,651.95 113.89
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment examples of the second #7 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	982.30 - 14,254.77 81,000.00 1,620.00 166.55	27,876.57 - - - 14,254.77
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash	982.30 - 14,254.77 81,000.00 1,620.00 166.55	27,876.57 - - 14,254.77 - 81,651.95 113.89
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	982.30 - 14,254.77 81,000.00 1,620.00 166.55	27,876.57 - - 14,254.77 - 81,651.95 113.89
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	982.30 - 14,254.77 81,000.00 1,620.00 166.55	27,876.57 - - 14,254.77 - 81,651.95 113.89
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	982.30 - 14,254.77 81,000.00 1,620.00 166.55	27,876.57 - - 14,254.77 - 81,651.95 113.89
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Description Redemption Principal Interest Payable Description Redem	982.30 - 14,254.77 81,000.00 1,620.00 166.55	27,876.57 - - 14,254.77 - 81,651.95 113.89
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatis Beginning fur Plus:	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Denot of activity in fund 210, Debt Service:  Indication of the prior school year	982.30 - 14,254.77 81,000.00 1,620.00 166.55	27,876.57 - - 14,254.77 81,651.95 113.89 1,020.71
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as Petricle XII, Section 9, Subsection (d) of the Florida Constitution.  Petropolation Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal Administration Fees Payments of Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for Gebt Service, investment at Earli Redemption of Principal Interest Payable Cash with Fiscal Agent to payments of refunded bonds escrow  Description Redemption of Principal Interest Payable Cash with Fiscal Agent Payable Cash Withheld P	982.30 - 14,254.77 81,000.00 1,620.00 166.55	27,876.57 - - 14,254.77 1,020.71 1,020.71 81,651.95
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3325 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Reconciliation Reconciliation Responsible for Plus: CO&DS Bond in	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  In of activity in fund 210, Debt Service: In deblance as provided in prior school year  Swithheld Iterest (revenue on withheld MVLR)	982.30 - 14,254.77 81,000.00 1,620.00 166.55	27,876.57 - - 14,254.77 81,651.95 113.89 1,020.71
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as Petricle XII, Section 9, Subsection (d) of the Florida Constitution.  Petropolation Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal Administration Fees Payments of Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for Gebt Service, investment at Earli Redemption of Principal Interest Payable Cash with Fiscal Agent to payments of refunded bonds escrow  Description Redemption of Principal Interest Payable Cash with Fiscal Agent Payable Cash Withheld P	982.30 - 14,254.77 81,000.00 1,620.00 166.55	27,876.57 - - 14,254.77 1,020.71 1,020.71 81,651.95
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description One Service Payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indicated balance as provided in prior school year  Withheld terest (revenue on withheld MVLR) and bond proceeds Interest on the service of the se	982.30 - 14,254.77 81,000.00 1,620.00 166.55	27,876.57 - - - 14,254.77 81,651.95 113.89 1,020.71 81,651.95 113.89
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunduct Premiur Less: Principa	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld for Administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal Agent to payments of refunded bonds escrow  Description Redemption of Principal Interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Description Redemption of Principal Interest (revenue on withheld MVLR)  Description Redemption Redempt	982.30 - 14,254.77 81,000.00 1,620.00 166.55	27,876.57
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliative Beginning fur Plus: CO&DS Bond in Refunded Premiur Less: Principa Interest	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description One Service Payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indicated balance as provided in prior school year  Withheld terest (revenue on withheld MVLR) and bond proceeds Interest on the service of the se	982.30 - 14,254.77 81,000.00 1,620.00 166.55	27,876.57 - - - 14,254.77 81,651.95 113.89 1,020.71 81,651.95 113.89
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliative Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Incomounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Det service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Pon of activity in fund 210, Debt Service:  In display the display of the payments of refunded bonds escrow  Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Cash  Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Cash  Description Cash  Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Cash  Descriptio	982.30 - 14,254.77 81,000.00 1,620.00 166.55	27,876.57  81,651.95 113.89 1,020.71  81,651.95 113.89 81,000.00 1,620.00
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicate the payments of the payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicate the payments of the payments of the payments expenditure and fees (fees on bond interest above)	982.30 - 14,254.77 81,000.00 1,620.00 166.55	27,876.57  81,651.95 113.89 1,020.71  81,651.95 113.89 81,000.00 1,620.00

## **Bradford County School District**

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description  Missallana and Britaria al/latera et Comment Before die a		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2010-A New Money Bonds due		-
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 thro	ough 1/1/2022.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	=	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	<u>-</u>	
9299/892 3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
NI-	hand art will a fee the 2010 CC "		
	bond refunding for the 2019-20 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	
	accrual for interest included in refunding.		_
		·	
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX 1220	Cash Due from Other Agencies	112,074.34 213.52	
9200/730	Dues and Fees (Administrative expense)	114.54	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		109,151.79
			3 250 61
	D&DS disbursements, investment earnings, and treasury fees.		3,250.61
To record Co	D&DS disbursements, investment earnings, and treasury fees.		3,250.61
To record Co 2632	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	-	3,250.61
To record Co	D&DS disbursements, investment earnings, and treasury fees.	-	3,250.61 - -
To record C0 2632 3321 3325	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed		3,250.61 - -
To record C0 2632 3321 3325	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and	-	3,250.61 - -
To record C0 2632 3321 3325 To record P\	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	3,250.61 - -
To record CO 2632 3321 3325 To record P\ investment e Fund 100 Ge	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund	-	3,250.61 - -
To record CO 2632 3321 3325 To record PY investment e	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	1,662.21	3,250.61 - -
To record CO 2632 3321 3325 To record P\ investment e Fund 100 Go Account # 7200/310 3323	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	1,662.21	-
To record Co 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	1,662.21	-
To record Co 2632 3321 3325 To record Phinvestment e Fund 100 Go Account # 7200/310 3323 To record an provided in A	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	1,662.21	-
To record Co 2632 3321 3325 To record Phinvestment e Fund 100 Go Account # 7200/310 3323 To record an provided in A Fund 210 Do	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	1,662.21	-
To record Co 2632 3321 3325 To record Phinvestment e Fund 100 Go Account # 7200/310 3323 To record an provided in A Fund 210 Do Account #	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	1,662.21	-
To record Co 2632 3321 3325 To record Phinvestment e Fund 100 Go Account # 7200/310 3323 To record an provided in A Fund 210 Do	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	- 1,662.21 - -	-
To record Co 2632 3321 3325 To record Phinvestment e Fund 100 Go Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- 1,662.21 - - -	-
To record Co 2632 3321 3325 To record Py investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 1,662.21 - - - -	-
To record Co 2632 3321 3325 To record Phinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 1,662.21 - - - - -	-
To record Co 2632 3321 3325 To record Phinvestment e Fund 100 Go Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9209/761 2210 1114	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- 1,662.21 - - - -	3,250.61 - - - 1,662.21
To record Co 2632 3321 3325 To record Phinvestment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- - - - - -	-
To record Co 2632 3321 3325 To record Phinvestment e Fund 100 Go Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9209/761 2210 1114 3322	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- - - - - - -	-
To record Co	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- - - - - - -	-
To record Co 2632 3321 3325 To record Phinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- - - - - - -	-
To record Co 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/710 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- - - - - - -	-
To record Co	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- 1,662.21 - - - -	-
To record Co	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- 1,662.21 - - - -	-
To record Co	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- - - - - - -	-
To record Co	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service: Indicated the service of the serv	- - - - - - -	-
To record Co	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  / Swithheld	- - - - - - -	-
To record Co	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service: Indicated the service of the serv	- - - - - - -	-
To record Co	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  / Swithheld Interest (revenue on withheld MVLR)	- - - - - - -	-
To record Co	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  per Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds Intered Cown of activity in funded bonds Intered Cown on refunded bonds Intered	- - - - - - -	-
To record Co	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration  / Description Professional and Technical Services CO&DS Withheld for Administration fees as utricle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  / S withheld Interest (revenue on withheld MVLR)	- - - - - - -	-
To record Co	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual cash provided in prior school year Swithheld Interest (revenue on withheld MVLR) and balance as provided in prior school year Swithheld Interest (revenue on withheld MVLR) and payments and paym	- - - - - - -	-
To record Co	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration  / Description Professional and Technical Services CO&DS Withheld for Administration fees as utricle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  / S withheld Interest (revenue on withheld MVLR)	- 1,662.21	-
To record Co	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service: Individual balance as provided in prior school year  / Swithheld Interest (revenue on withheld MVLR)  / Swithheld Interest (revenu	- - - - - - - -	-
To record Co	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld Iterest (revenue on withheld MVLR) Ited bond proceeds Ind on refunded bonds Ited payments		-

#### **Brevard County School District**

	ılting from bond issuance and refunding:	Debit	Credit
	apital Projects, COBI Bonds	<u> </u>	<u>0.0411</u>
Account# 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<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 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	267.34	
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		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 thro	ough 1/1/2022.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2019-20 fiscal year.		
	·		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	=	
2210 Sinking fund	Accrued Interest Payable accrual for interest included in refunding.		-
Siriking luliu	accidation interest included in returning.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account#	Description		
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	O&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	_	
	CO&DS Distributed		-
3321			
	Interest on Undistributed CO&DS		-
3325			-
3325 To record PY	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and		-
3325 To record PY investment e	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.		-
3325 To record PY investment e Fund 100 Ge	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund		-
3325 To record PY investment e Fund 100 Ge Account #	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.  eneral Fund  Description	40 481 46	-
3325 To record PY investment e Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund	40,481.46	- 40 481 46
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings.  eneral Fund  Description  Professional and Technical Services	40,481.46	40,481.46
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings.  eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	40,481.46	40,481.46
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	40,481.46	40,481.46
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr in Article XII, Fund 210 De	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and samings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds	40,481.46	40,481.46
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr in Article XII, Fund 210 De Account #	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description		40,481.46
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and samings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal	285,000.00	40,481.46
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description		40,481.46
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and samings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest	285,000.00 63,840.00	40,481.46
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	285,000.00 63,840.00	40,481.46
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  ebt Service. SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	285,000.00 63,840.00	
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	285,000.00 63,840.00	- 341,568.87
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and samings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	285,000.00 63,840.00	- 341,568.87 476.45
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	285,000.00 63,840.00	40,481.46 40,481.46 - 341,568.87 476.45 6,948.25
investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and samings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	285,000.00 63,840.00	- 341,568.87 476.45
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel:	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	285,000.00 63,840.00	- 341,568.87 476.45
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel:	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and samings.  peneral Fund  Description Professional and Technical Services	285,000.00 63,840.00	- 341,568.87 476.45
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arrin Article XII, Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and samings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash    Description	285,000.00 63,840.00	341,568.87 476.45
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record arrin Article XII, Fund 210 Det Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent. Reconciliation	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and samings.  / Description Professional and Technical Services CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash    Description	285,000.00 63,840.00	- 341,568.87 476.45
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliation	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and samings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash    Description	285,000.00 63,840.00	341,568.87 476.45 6,948.25
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arrin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refuadent.  Reconciliation Beginning fur Plus:	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and samings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year	285,000.00 63,840.00	341,568.87 476.45 6,948.25 32,916.40
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 311XX To record de earnings, reladvance refuadent.  Reconciliation Beginning fur Plus: CO&DS	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  / Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as provided  Section 9, Subsection (d) of the Florida Constitution.  / Description  Redemption of Principal  Interest  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service:  Ind balance as provided in prior school year  S withheld	285,000.00 63,840.00	341,568.87 476.45 6,948.25 32,916.40 341,568.87
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3322 311XX To record de earnings, reliadvance refuagent.  Reconciliation Beginning fu Plus: CO&DS Bond in	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  / Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as provided  Section 9, Subsection (d) of the Florida Constitution.  / Description  Redemption of Principal  Interest  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Indibalance as provided in prior school year  S withheld  Interest (revenue on withheld MVLR)	285,000.00 63,840.00	341,568.87 476.45 6,948.25 32,916.40 341,568.87 476.45
3325 To record PY investment e  Fund 100 Get  Account # 7200/310 3323 To record arrin Article XII, Fund 210 Det  Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadrance refuadrance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and samings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR)	285,000.00 63,840.00	341,568.87 476.45 6,948.25 32,916.40 341,568.87 476.45 57,000.00
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arrin Article XII, Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuagent.  Reconciliation Beginning fu Plus: CO&DS Bond in Refund Premiu	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  / Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as provided  Section 9, Subsection (d) of the Florida Constitution.  / Description  Redemption of Principal  Interest  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Indibalance as provided in prior school year  S withheld  Interest (revenue on withheld MVLR)	285,000.00 63,840.00	341,568.87 476.45 6,948.25 32,916.40 341,568.87
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record arrin Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuagent.  Reconciliation Beginning fu Plus: CO&DS Bond in Refund Premiu Less:	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and samings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash    Description	285,000.00 63,840.00	341,568.87 476.45 6,948.25 32,916.40 341,568.87 476.45 57,000.00 3,079.29
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arrin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadvance refuadrance refusion refu	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and samings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  In displaying the service on withheld MVLR)  Red bond proceeds In on refunded bonds    Description	285,000.00 63,840.00	341,568.87 476.45 6,948.25 32,916.40 341,568.87 476.45 57,000.00 3,079.29 285,000.00
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3322 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuagent.  Reconciliation Plus: CO&DS Bond in Refund Premiu Less: Principe Interest	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  / Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR) Interest (revenue on	285,000.00 63,840.00	341,568.87 476.45 6,948.25 32,916.40 341,568.87 476.45 57,000.00 3,079.29
3325 To record PY investment e  Fund 100 Ge  Account # 7200/310 3323 To record arrin article XII, Fund 210 De  Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 13326 3328 To record de earnings, reladvance refuadrance refuadrance refuadrance refuagent.  Reconciliatii Beginning fu Plus: CO&DS Bond in Refund Premiu Less: Principa Interest Dues a	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and samings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  In displaying the service on withheld MVLR)  Red bond proceeds In on refunded bonds    Description	285,000.00 63,840.00	341,568.87 476.45 6,948.25 32,916.40 341,568.87 476.45 57,000.00 3,079.29 285,000.00 63,840.00 153.57
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arrin Article XII, Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, reliadvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu Less: Principa Interest Dues a Paymet	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  / Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR) Interest (revenue on	285,000.00 63,840.00	341,568.87 476.45 6,948.25 32,916.40 341,568.87 476.45 57,000.00 3,079.29 285,000.00 63,840.00 153.57 59,958.41
3325 To record PY investment e  Fund 100 Get  Account # 7200/310 3323 To record arrin article XII, Fund 210 Det  Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refundvance r	Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and larnings.  peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Pett Service. SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds  al payments It expenditure Indicate the service payments Indicate the service payment payments Indicate the service payments Indicate the service pa	285,000.00 63,840.00	341,568.87 476.45 6,948.25 32,916.40 341,568.87 476.45 57,000.00 3,079.29 285,000.00 63,840.00

#### **Broward County School District**

∟ntries resu	Iting from bond issuance and refunding:		
	· ·	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	- -	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No now mon	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
	bt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	1 727 000 66	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	1,737,898.66 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 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		89,416.04
	A to refund callable portion of Series 2010-A New Money Bonds due		6,121.06
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ugh 1/1/2022.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		- -
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance I	bond refunding for the 2019-20 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		=
Sinking tuna	accrual for interest included in refunding.		
Account #	pital Projects, CO&DS  Description 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 3321	Deferred Revenues - Unavailable CO&DS Distributed		8,863,598.01
	COURS Blottibutou		
3325	Interest on Undistributed CO&DS		331,155.49
	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.		
To record CC	O&DS disbursements, investment earnings, and treasury fees.		
To record CC 2632		-	
To record CC 2632 3321	O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	-	
To record CC 2632 3321 3325 To record PY	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year		
To record CC 2632 3321 3325 To record PY	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year		
To record CC 2632 3321 3325 To record PY investment ea	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		
To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	
To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	169,337.40	331,155.49
To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	169,337.40	
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	169,337.40	331,155.49
To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	169,337.40	331,155.49
To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	169,337.40	331,155.49
To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	,	331,155.49
To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	169,337.40 1,875,000.00 430,544.84	331,155.49
To record CC 2632 3321 3325 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	1,875,000.00	331,155.49
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,875,000.00 430,544.84	331,155.49
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,875,000.00 430,544.84	331,155.49
To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	1,875,000.00 430,544.84	331,155.49 - - - 169,337.40
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,875,000.00 430,544.84	331,155.49
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 9210 1114 3322 3326	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	1,875,000.00 430,544.84	331,155.49 - - - 169,337.40
To record CC 2632 3321 3325 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	1,875,000.00 430,544.84	331,155.49 - - 169,337.40 - 2,256,224.59 3,147.15
To record CC 2632 3321 3325 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	1,875,000.00 430,544.84	331,155.49 - - 169,337.40 - 2,256,224.59 3,147.15
To record CC 2632 3321 3325 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	1,875,000.00 430,544.84	331,155.49 - - 169,337.40 - 2,256,224.59 3,147.15
To record CC 2632 3321 3325 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	1,875,000.00 430,544.84	331,155.49 - - 169,337.40 - 2,256,224.59 3,147.15
To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earlings, rela advance refu agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	1,875,000.00 430,544.84	331,155.49 - - 169,337.40 - 2,256,224.59 3,147.15
2632 3321 3325 To record PY investment example of the second of the seco	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description Office SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Office SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Office SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Office SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Office SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Office SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Office SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Office SBE/COBI Bonds Description	1,875,000.00 430,544.84	331,155.49 - - 169,337.40 - 2,256,224.59 3,147.15
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest of Description Redemption of Principal Interest of SBA Sinking Fund Earnings Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest of Principal Interest of SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest of Principal Interest of SBA Sinking Fund Earnings Cash of SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest of Principal Interest of Principal Interest of SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest of Pr	1,875,000.00 430,544.84	2,256,224.59 3,147.15 46,887.51
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Don of activity in fund 210, Debt Service: The delance as provided in prior school year	1,875,000.00 430,544.84	2,256,224.59 3,147.15 46,887.51 220,810.25 2,256,224.59
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliativ Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service: The distance as provided in prior school year To withheld Terest (revenue on withheld MVLR)	1,875,000.00 430,544.84	2,256,224.59 3,147.15 46,887.51 220,810.25 2,256,224.59 3,147.15
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Coash with Fiscal/Service Agents Coash Withheld for Agents Coash Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  In withheld terest (revenue on withheld MVLR)  Description Redemption of Principal Interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	1,875,000.00 430,544.84	2,256,224.59 3,147.15 46,887.51 220,810.25 2,256,224.59 3,147.15 1,652,000.00
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service: The distance as provided in prior school year To withheld Terest (revenue on withheld MVLR)	1,875,000.00 430,544.84	2,256,224.59 3,147.15 46,887.51 220,810.25 2,256,224.59 3,147.15
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9209/761 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bodi Refunde Premiur Less:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Coash with Fiscal/Service Agents Coash Withheld for Agents Coash Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  In withheld terest (revenue on withheld MVLR)  Description Redemption of Principal Interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	1,875,000.00 430,544.84	2,256,224.59 3,147.15 46,887.51 220,810.25 2,256,224.59 3,147.15 1,652,000.00
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description On of activity in fund 210, Debt Service:  The withheld terest (revenue on withheld MVLR) and balance as provided in prior school year  Withheld terest (revenue on withheld MVLR) and payments Expenditure	1,875,000.00 430,544.84	220,810.25 2,256,224.59 3,147.15 46,887.51 220,810.25 2,256,224.59 3,147.15 1,652,000.00 89,416.04 1,875,000.00 430,544.84
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliativ Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund SBA Sinking Fund Earnings Cash Description SBA Sinking Fund SBA Sinking Fund Earning SBA Sinking Fund Ea	1,875,000.00 430,544.84	220,810.25 2,256,224.59 3,147.15 46,887.51 220,810.25 2,256,224.59 3,147.15 1,652,000.00 89,416.04 1,875,000.00 430,544.84 714.41
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Refunda Premiur Less: Principa Interest Dues ar Paymer	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBE SERVICE Revice Revice Payments of Refunding Cash with Fiscal Agents Of Service Payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description Revenue on withheld MVLR) Description Revenue on bond interest above) Description Revenue on Beautifue Of Reve	1,875,000.00 430,544.84	220,810.25 2,256,224.59 3,147.15 46,887.51 220,810.25 2,256,224.59 3,147.15 1,652,000.00 89,416.04 1,875,000.00 430,544.84 714.41 1,737,898.66
To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund SBA Sinking Fund Earnings Cash Description SBA Sinking Fund SBA Sinking Fund Earning SBA Sinking Fund Ea	1,875,000.00 430,544.84	220,810.25 2,256,224.59 3,147.15 46,887.51 220,810.25 2,256,224.59 3,147.15 1,652,000.00 89,416.04 1,875,000.00 430,544.84 714.41

**Calhoun County School District** 

Entries resu			
	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		-
	•		
	ebt Service Current Bond Refunding		
Account #	Description  Misselland Paris all Advanced Comment Refunding		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding  Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwiter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2010-A New Money Bonds due		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 thro	ough 1/1/2022.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2019-20 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	-
	accrual for interest included in refunding.		_
Oli likili g Taria	acordar for interest included in rotaliding.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<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 3321	Deferred Revenues - Unavailable CO&DS Distributed		- 64 494 04
3325	Interest on Undistributed CO&DS		64,484.01 1,920.38
	D&DS disbursements, investment earnings, and treasury fees.		1,320.00
	3.,,		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 100 Ge	eneral Fund		
Account #	<u>Description</u>		
7200/310	<u>DC3CIIption</u>		
	Professional and Technical Services	981.99	
3323	Professional and Technical Services CO&DS Withheld for Administration	981.99	981.99
3323 To record am	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	981.99	981.99
3323 To record am provided in A	Professional and Technical Services  CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	981.99	981.99
3323 To record am provided in A	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	981.99	981.99
3323 To record amprovided in A Fund 210 De Account #	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds Description	981.99	981.99
3323 To record am provided in A Fund 210 De Account # 9200/710	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal	981.99	981.99
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest	981.99	981.99
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	981.99	981.99
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Lebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	981.99 - - - -	981.99
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  2bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	981.99	981.99
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Lebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	981.99	981.99
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	981.99	981.99
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	981.99	981.99
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	981.99	981.99
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, relations in April 2010 11 11 11 11 11 11 11 11 11 11 11 11	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	981.99	981.99
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Professional and Technical Services	981.99	981.99
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, relations in April 2010 11 11 11 11 11 11 11 11 11 11 11 11	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	981.99	981.99
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Professional and Technical Services	981.99	981.99
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:	981.99	981.99
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur	Professional and Technical Services	981.99	981.99
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:	981.99	981.99
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS	Professional and Technical Services	981.99	981.99
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in	Professional and Technical Services	981.99	981.99
3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund	Professional and Technical Services	981.99	981.99
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less:	Professional and Technical Services	981.99	981.99
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus: CO&DS Bond in Refundd Premiun Less: Principa	Professional and Technical Services	981.99	981.99
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund, Premiur Less: Principa Interest	Professional and Technical Services	981.99	981.99
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues an	Professional and Technical Services	981.99	981.99 - - - - - - - -
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues an Paymer	Professional and Technical Services	981.99	981.99
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus:	Professional and Technical Services	981.99	981.99
3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus:	Professional and Technical Services	981.99	981.5

**Charlotte County School District** 

	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds		-
2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		_
	A to refund callable portion of Series 2010-A New Money Bonds due		_
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ough 1/1/2022.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description Description		
1114	Cash with Fiscal/Service Agents	<u>-</u>	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	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.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	_
	accrual for interest included in refunding.		
Ommung runu	accordance in the continuous in terminal light		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
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 Deferred Revenues - Unavailable		
2632 3321	CO&DS Distributed		581,534.46
3325	Interest on Undistributed CO&DS		18,998.89
To record Co	O&DS disbursements, investment earnings, and treasury fees.		
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
3325	Interest on Undistributed CO&DS		-
	Y Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e			
Fund 100 G	•		
Fund 100 G	eneral Fund		
Account #	eneral Fund  Description	Q 715 1 <i>1</i>	
	eneral Fund	9,715.14	9,715.14
Account # 7200/310 3323	eneral Fund  Description  Professional and Technical Services	9,715.14	9,715.14
Account # 7200/310 3323 To record an	eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	9,715.14	9,715.14
Account # 7200/310 3323 To record an provided in A	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	9,715.14	9,715.14
Account # 7200/310 3323 To record an provided in A	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	9,715.14	9,715.14
Account # 7200/310 3323 To record an provided in A	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	9,715.14 56,000.00	9,715.14
Account # 7200/310 3323 To record an provided in F Fund 210 De Account #	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description	,	9,715.14
Account # 7200/310 3323 To record an provided in # Fund 210 Dr Account # 9200/710 9200/720 9200/730	eneral Fund  Description Professional and Technical Services	56,000.00	9,715.14
Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761	eneral Fund  Description Professional and Technical Services	56,000.00 1,120.00	9,715.14
Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9299/761 2210	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	56,000.00 1,120.00 115.10	9,715.14
Account # 7200/310 3323 To record an provided in # Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	56,000.00 1,120.00 115.10	-
Account # 7200/310 3323 To record an provided in # Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	56,000.00 1,120.00 115.10	56,426.40
Account # 7200/310 3323 To record an provided in # Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	56,000.00 1,120.00 115.10	-
Account # 7200/310 3323 To record an provided in # Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	56,000.00 1,120.00 115.10	- 56,426.40 78.71
Account # 7200/310 3323 To record an provided in # Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	56,000.00 1,120.00 115.10	- 56,426.40 78.71
Account # 7200/310 3323 To record an provided in # Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Post Service Payments, MVLR withheld for debt service, investment	56,000.00 1,120.00 115.10	- 56,426.40 78.71
Account # 7200/310 3323 To record an provided in # Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Post Service Payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	56,000.00 1,120.00 115.10	- 56,426.40 78.71
Account # 7200/310 3323 To record an provided in # Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	56,000.00 1,120.00 115.10	- 56,426.40 78.71
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati	Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pets service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Service in the service in the service in the service in the service and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Service in the service in the service in the service in the service and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	56,000.00 1,120.00 115.10	- 56,426.40 78.71 729.99
Account # 7200/310 3323 To record an provided in # Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	56,000.00 1,120.00 115.10	- 56,426.40 78.71
Account # 7200/310 3323 To record an provided in # Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indicated the service of the s	56,000.00 1,120.00 115.10	56,426.40 78.71 729.99 729.99
Account # 7200/310 3323 To record an provided in # Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus: CO&DS	Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pets service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Sensor of activity in fund 210, Debt Service:	56,000.00 1,120.00 115.10	- 56,426.40 78.71 729.99
Account # 7200/310 3323 To record an provided in # Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Post Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Individual cash provided in prior school year Se withheld	56,000.00 1,120.00 115.10	729.99 56,426.40
Account # 7200/310 3323 To record an provided in # Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indicate the service on withheld MVLR	56,000.00 1,120.00 115.10	729.99 56,426.40
Account # 7200/310 3323 To record an provided in # Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Interest (revenue on mon refunded bonds Interest (revenue on withheld MVLR) Interest (revenue on withheld MVLR) Interest (revenue on mon refunded bonds Interest (revenue on withheld MVLR) Interest (revenue on mon refunded bonds	56,000.00 1,120.00 115.10	729.99 56,426.40 78.71 729.99 56,426.40 78.71
Account # 7200/310 3323 To record an provided in # Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Princip:	Peneral Fund  Description Professional and Technical Services	56,000.00 1,120.00 115.10	729.99 56,426.40 78.71 729.99 56,426.40 78.71
Account # 7200/310 3323 To record an provided in # Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Princip: Interesi	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indicated bond proceeds Indicated bonds In payments In a payments In paymen	56,000.00 1,120.00 115.10	729.99 56,426.40 78.71 729.99 56,426.40 78.71 - - 56,000.00 1,120.00
Account # 7200/310 3323 To record an provided in # Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Princip: Interes: Dues a	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds  al payments It expenditure In fees (fees on bond interest above)	56,000.00 1,120.00 115.10	729.99 56,426.40 78.71 729.99 56,426.40 78.71
Account # 7200/310 3323 To record an provided in # Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus:	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Post service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  Swithheld Interest (revenue on withheld MVLR) ed bond proceeds Interest (revenue on bond interest above) Ints to refunded bonds escrow agent	56,000.00 1,120.00 115.10	729.99 56,426.40 78.71 729.99 56,426.40 78.71 - - 56,000.00 1,120.00
Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiu Less: Princip: Interesi Dues a Payme Dues a	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds  al payments It expenditure In fees (fees on bond interest above)	56,000.00 1,120.00 115.10	729.99 56,426.40 78.71 729.99 56,426.40 78.71 - - 56,000.00 1,120.00

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

			Credit
Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	
	pital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2010-A New Money Bonds due		
from 1/1/202	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 thro	ugh 1/1/2022.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
-	· · · · · · · · · · · · · · · · · · ·		
No advance l	bond refunding for the 2019-20 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	_
	accrual for interest included in refunding.		
Year-end ent	let	D-Lit	0
		<u>Debit</u>	Credit
	pital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	4 504 450 40	
		1 501 450 18	
1220	Due from Other Agencies	1,501,450.18 2,984.35	
1220 9200/730	Dues and Fees (Administrative expense)		
1220 9200/730 9200/710	<u> </u>	2,984.35	_
1220 9200/730	Dues and Fees (Administrative expense) Interest	2,984.35	- 1,460,601.75
1220 9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	2,984.35	- 1,460,601.75 45,433.75
1220 9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	2,984.35	
1220 9200/730 9200/710 2632 3321 3325 To record CC	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	2,984.35	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	2,984.35	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	2,984.35	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and	2,984.35	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	2,984.35	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Eneral Fund	2,984.35	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services	2,984.35	45,433.75
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	2,984.35 1,600.97	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as	2,984.35 1,600.97	45,433.75
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	2,984.35 1,600.97	45,433.75
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution.	2,984.35 1,600.97	45,433.75
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	2,984.35 1,600.97	45,433.75
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Injury withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest	2,984.35 1,600.97	45,433.75
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	2,984.35 1,600.97	45,433.75
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Injury withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest	2,984.35 1,600.97	45,433.75
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	2,984.35 1,600.97	45,433.75 - - - 23,232.69
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9209/761 2210 1114 3322	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	2,984.35 1,600.97	45,433.75 - - - 23,232.69
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	2,984.35 1,600.97	45,433.75 - - - 23,232.69 - 65,011.56 90.68
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	2,984.35 1,600.97	45,433.75 - - - 23,232.69
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, relations of the second del earnings	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	2,984.35 1,600.97	45,433.75 - - - 23,232.69 - 65,011.56 90.68
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Description Redemption of Principal Interest SBA Sinking Fund Earnings Description Redemption R	2,984.35 1,600.97	45,433.75 - - - 23,232.69 - 65,011.56 90.68
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, relations of the second del earnings	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	2,984.35 1,600.97	45,433.75 - - - 23,232.69 - 65,011.56 90.68
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	2,984.35 1,600.97	45,433.75 - - - 23,232.69 - 65,011.56 90.68
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 To record PY investment ex Fund 100 Ge Account # 9200/730 9200/730 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description  Professional and Technical Services  CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal agent to payments of refunded bonds escrow	2,984.35 1,600.97	45,433.75 - - - 23,232.69 - 65,011.56 90.68
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus:	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  Indicated the service of the service o	2,984.35 1,600.97	45,433.75 - - - 23,232.69 - 65,011.56 90.68 1,386.99
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/730 9200/730 9200/730 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Revenues - Unavailable for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	2,984.35 1,600.97	45,433.75 - - - 23,232.69 65,011.56 90.68 1,386.99
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in' Refunde	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pot Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description SBA Sinking Fund Earning Fund Ea	2,984.35 1,600.97	45,433.75 - - 23,232.69 65,011.56 90.68 1,386.99 4,465.36 65,011.56
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in' Refunde Premiur	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Preferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services  CO&DS Withheld for Administration  Professional and Technical Services  CO&DS Withheld for Administration fees as  rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional Redemption of Principal Interest  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  Description Redemption of SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  Description SBA Sinking Fund Earnings  Ca	2,984.35 1,600.97	45,433.75 - - 23,232.69 65,011.56 90.68 1,386.99 4,465.36 65,011.56
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond im Refunde Premiur Less:	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description  Professional and Technical Services  CO&DS Withheld for Administration  rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  Description Substantial Service investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Denor of activity in fund 210, Debt Service:  and balance as provided in prior school year  withheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds	2,984.35 1,600.97	45,433.75 - - - 65,011.56 90.68 1,386.99 4,465.36 65,011.56 90.68 -
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 9200/730 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in' Refundices: Principa	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pot Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description SBA Sinking Fund Earning Fund Ea	2,984.35 1,600.97	45,433.75 - - - 65,011.56 90.68 1,386.99 4,465.36 65,011.56 90.68 - - - 58,000.00
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/730 9200/730 9200/730 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus:	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Preferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Path Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pon of activity in fund 210, Debt Service:  In displayments are provided in prior school year  Pon of activity in fund 210, Debt Service:  In displayments are provided interest above)	2,984.35 1,600.97	45,433.75 - - - 65,011.56 90.68 1,386.99 4,465.36 65,011.56 90.68 -
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus:	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description for activity in fund 210, Debt Service:  The debalance as provided in prior school year  Withheld terest (revenue on withheld MVLR) and balance as provided in prior school year  Withheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds  Description  Description  Description  Description  Description  Description  Redemption of Principal  Interest Description  Descriptio	2,984.35 1,600.97	45,433.75 - - 65,011.56 90.68 1,386.99 4,465.36 65,011.56 90.68 - - 58,000.00 8,460.00
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in' Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Preferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Path Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pon of activity in fund 210, Debt Service:  In displayments are provided in prior school year  Pon of activity in fund 210, Debt Service:  In displayments are provided interest above)	2,984.35 1,600.97	45,433.75 - - 65,011.56 90.68 1,386.99 4,465.36 65,011.56 90.68 - - 58,000.00 8,460.00

Citrus County School District

Eund 210 C	lting from bond issuance and refunding:	<u>Debit</u>	Credit
runu siv Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	- -	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2010-A New Money Bonds due		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ough 1/1/2022.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	=	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No odvar	hand refunding for the 2010-20 fiscal year		
	bond refunding for the 2019-20 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	
	accrual for interest included in refunding.		-
On many rana	adordar for interest meraded in relationing.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	544,613.92	
1220	Due from Other Agencies	1,133.51	
9200/730 9200/710	Dues and Fees (Administrative expense)	608.07	
2632	Interest Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		529,099.05
3325	Interest on Undistributed CO&DS		17,256.45
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
202	Deferred Devenues - Uneveilable - Dries Vees		
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	_
3325	Interest on Undistributed CO&DS		_
To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
investment e Fund 100 Ge	•		
Fund 100 Ge	eneral Fund		
	•	8,824.14	
Fund 100 Ge Account # 7200/310 3323	eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	8,824.14	8,824.14
Fund 100 Ge Account # 7200/310 3323 To record arr	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	8,824.14	8,824.14
Fund 100 Ge Account # 7200/310 3323 To record arr	eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	8,824.14	8,824.14
Fund 100 Ge Account # 7200/310 3323 To record am provided in A	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	8,824.14	8,824.14
Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	8,824.14	8,824.14
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal	50,000.00	8,824.14
Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest	50,000.00 1,000.00	8,824.14
Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	50,000.00	8,824.14
Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	50,000.00 1,000.00	8,824.14
Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	50,000.00 1,000.00	8,824.14
Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	50,000.00 1,000.00	8,824.14 - 50,352.81
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	50,000.00 1,000.00	- 50,352.81 70.24
Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 1114 114 114 115 115 117 117 117 117 117 117	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	50,000.00 1,000.00	50,352.81
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	50,000.00 1,000.00	- 50,352.81 70.24
Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	50,000.00 1,000.00	- 50,352.81 70.24
Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	50,000.00 1,000.00	- 50,352.81 70.24
Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	50,000.00 1,000.00	- 50,352.81 70.24
Fund 100 Ge  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	50,000.00 1,000.00	- 50,352.81 70.24
Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	50,000.00 1,000.00	- 50,352.81 70.24
Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel; advance refu agent.  Reconciliati Beginning fui Plus:	Peneral Fund  Description Professional and Technical Services	50,000.00 1,000.00	50,352.81 70.24 679.66
Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year	50,000.00 1,000.00	50,352.81 70.24 679.66 679.66 50,352.81
Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33226 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in	Description Professional and Technical Services	50,000.00 1,000.00	50,352.81 70.24 679.66
Fund 100 Ge  Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual control of the control of	50,000.00 1,000.00	50,352.81 70.24 679.66 679.66 50,352.81
Fund 100 Ge  Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund	Description Professional and Technical Services	50,000.00 1,000.00	50,352.81 70.24 679.66 50,352.81 70.24
Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus: CO&DS Bond in Refund. Premiun Less:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual control of the control of	50,000.00 1,000.00	50,352.81 70.24 679.66 50,352.81 70.24
Fund 100 Ge  Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa	Description Professional and Technical Services	50,000.00 1,000.00	50,352.81 70.24 679.66 50,352.81 70.24 - - 50,000.00 1,000.00
Fund 100 Ge  Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund- Premiur Less: Principa Interest Dues au	Description Professional and Technical Services	50,000.00 1,000.00	50,352.81 70.24 679.66 50,352.81 70.24
Fund 100 Ge  Account # 7200/310 3323 To record arr provided in A  Fund 210 De  Account # 9200/710 9200/730 9299/761 2210 11114 33226 11XX To record de earnings, rela advance refu agent.  Reconciliati  Beginning fur Plus:	Description Professional and Technical Services	50,000.00 1,000.00	50,352.81 70.24 679.66 50,352.81 70.24 - - 50,000.00 1,000.00
Fund 100 Ge  Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus:	Description Professional and Technical Services	50,000.00 1,000.00	50,352.81 70.24 679.66 50,352.81 70.24 - - 50,000.00 1,000.00

**Columbia County School District** 

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	<u>Credi</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds ey bond issues for the 2019-20 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 Series 2020-	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2010-A New Money Bonds due		-
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 thro	ough 1/1/2022.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
10	Accorded interest i ayable (ollikilig i uliu Accidals)		-
No advance	bond refunding for the 2019-20 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210 Sinking fund	Accrued Interest Payable accrual for interest included in refunding.		-
	<u> </u>	1	
Year-end en	tries:	<u>Debit</u>	<u>Credi</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>	240 170 52	
11XX 1220	Cash Due from Other Agencies	349,170.52 669.07	
9200/730	Dues and Fees (Administrative expense)	358.92	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		-
			340.012.00
3325	Interest on Undistributed CO&DS		
	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		
		_	340,012.65 10,185.86
To record CC 2632 3321	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed	-	
To record CC 2632 3321 3325	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	
To record CC 2632 3321 3325 To record PY	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and	-	
To record CC 2632 3321 3325 To record PY investment e	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund		
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account #	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	- 5,208.57	
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- 5,208.57	10,185.86 - -
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- 5,208.57	10,185.86 - -
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	- 5,208.57	10,185.86 - -
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	- 5,208.57	10,185.86 - -
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account #	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year		10,185.86 - -
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	5,208.57 2,000.00 40.00	10,185.86 - -
To record CC 2632 3321 3325 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	2,000.00	10,185.86 - -
To record CC 2632 3321 3325 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De 4 2000/710 9200/720 9200/730 9299/761	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	2,000.00 40.00	10,185.86 - -
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	2,000.00 40.00	10,185.86 - -
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as uricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	2,000.00 40.00	10,185.86 - - 5,208.57 2,016.78
To record CC 2632 3321 3325 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Fund  Description Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Toeff Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	2,000.00 40.00	10,185.86 - - 5,208.57 2,016.76 2.8
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Fund  Description Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Toefer Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	2,000.00 40.00	10,185.86 - - 5,208.57 2,016.78 2.8°
To record CC 2632 3321 3325 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Fund  Description Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Toeff Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	2,000.00 40.00	10,185.86 - - 5,208.57 2,016.76 2.8
To record CC 2632 3321 3325 3327 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash	2,000.00 40.00	10,185.86 - - 5,208.57 2,016.76 2.8
To record CC 2632 3321 3325 3327 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	2,000.00 40.00	10,185.86 - - 5,208.57 2,016.76 2.8
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	2,000.00 40.00	10,185.86 - - 5,208.57 2,016.76 2.8
To record CC 2632 3321 3325 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fun	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Fund  Description Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Toeferstee SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Toeferstee Teversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	2,000.00 40.00	10,185.86 - - - 5,208.57 2,016.78 2.8° 24.52
To record CC 2632 3321 3325 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fun Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Revenues - Unavailable, CO&DS disbursements, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow. Toeferred Revenues - Unavailable - Prior Year Toeferred Revenues - Unavailable, CO&DS Toeferred Revenues -	2,000.00 40.00	10,185.86 - - 5,208.57 2,016.78 2.8° 24.52
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional work of the Florida Constitution.  Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Denoted activity in fund 210, Debt Service:  Indicate the service and transfer of prior year and balance as provided in prior school year  Swithheld	2,000.00 40.00	10,185.86 - - - 5,208.57 2,016.78 2.8° 24.52
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Revenues - Unavailable, CO&DS disbursements, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow. Toeferred Revenues - Unavailable - Prior Year Toeferred Revenues - Unavailable, CO&DS Toeferred Revenues -	2,000.00 40.00	2,016.76 2,4.52 2,016.76 24.52
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refunde Premiur	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Revenues - Unavailable, CO&DS disbursements, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Toeferred Revenues - Unavailable - Prior Year and balance as provided in prior school year Toeferred Revenues - Unavailable - Prior Year Toeferred Revenues - Unavailable, CO&DS Toeferred Revenues - Unavailable,	2,000.00 40.00	2,016.76 2,4.52 2,016.76 24.52
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refundd Premiur Less:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest of Description of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description of Principal SBA Sinking Fund Earnings Cash Description SBA Sinking Fund SBA Sinking Fund Earnings Cash Description SBA Sinking Fund	2,000.00 40.00	2,016.78 2.8° 24.52 2,016.78 2.8°
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fun Plus: CO&DS Bond in Refundd Premiur Less: Principa	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toefersional and Technical Services CO&DS Withheld for Administration Toenuts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Toefet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Tot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Toen of activity in fund 210, Debt Service: Toen of activity in f	2,000.00 40.00	24.52 2,016.78 2.8° 24.52 2,016.78 2.8° 2,000.00
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliativ Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest Dues an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest of prior year noting activity in fund 210, Debt Service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Description Redemption of Principal Interest of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Description Redemption of Principal Interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Description Redemption of Principal Interest (revenue on withheld MVLR) and balance as provided in prior school year  Description Redemption of Principal Interest (revenue on withheld MVLR) and balance as provided in prior school year  Description Redemption of Principal Interest (revenue on withheld MVLR) and payments expenditure and fees (fees on bond interest above)	2,000.00 40.00	24.52 2,016.74 2.8 24.52 2,016.74 2.8 2.000.00 40.00 4.1
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fun Plus:	Deferred Revenues - Unavailable - Prior Year	2,000.00 40.00	24.52 2,016.78 2,016.78 24.52 2,016.78 2.8° 2,000.00 40.00
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7700/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliative Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer Dues an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest of prior year noting activity in fund 210, Debt Service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Description Redemption of Principal Interest of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Description Redemption of Principal Interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Description Redemption of Principal Interest (revenue on withheld MVLR) and balance as provided in prior school year  Description Redemption of Principal Interest (revenue on withheld MVLR) and balance as provided in prior school year  Description Redemption of Principal Interest (revenue on withheld MVLR) and payments expenditure and fees (fees on bond interest above)	2,000.00 40.00	24.52 2,016.78 2,016.78 24.52 2,016.78 2.8° 2,000.00 40.00 4.1°

**Collier County School District** 

Fund 240 C	ulting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash  Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	=	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds		-
	Accrued Interest Payable (Sinking Fund Accruals)  A to refund callable portion of Series 2010-A New Money Bonds due		-
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	bugh 1/1/2022.		
	•		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2019-20 fiscal year.		
	ebt Service, SBE/COBI Bonds		
	Description		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable		_
Sinking fund	accrual for interest included in refunding.		
Year-end en		<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<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 2632	Interest Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		1,911,104.55
3325	Interest on Undistributed CO&DS		57,995.07
To record Co	O&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		-
			-
	Provided Revenues - Unavailable, CO&DS disbursements, and		
investment e	earnings.		
investment e			
investment e Fund 100 Ge Account # 7200/310	eneral Fund  Description  Professional and Technical Services	29,655.96	
investment e Fund 100 Ge Account # 7200/310 3323	eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	29,655.96	29,655.96
investment e Fund 100 Ge Account # 7200/310 3323 To record an	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	29,655.96	29,655.96
investment e Fund 100 Ge Account # 7200/310 3323 To record an	eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	29,655.96	29,655.96
investment e Fund 100 G Account # 7200/310 3323 To record an provided in A	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	29,655.96	29,655.96
investment effund 100 Graceount #7200/310 3323 To record an provided in Affund 210 De	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	29,655.96	29,655.96
investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal	36,000.00	29,655.96
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	eneral Fund  Description Professional and Technical Services	36,000.00 720.00	29,655.96
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730	eneral Fund  Description Professional and Technical Services	36,000.00 720.00 74.05	29,655.96
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761	eneral Fund  Description Professional and Technical Services	36,000.00 720.00	29,655.96
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9299/761 2210	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Bebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	36,000.00 720.00 74.05	29,655.96
investment e  Fund 100 Gr  Account #  7200/310  3323  To record an provided in A  Fund 210 De  Account #  9200/710  9200/720  9200/730  9299/761  2210  1114	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	36,000.00 720.00 74.05	
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9299/761 2210	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	36,000.00 720.00 74.05	29,655.96 29,655.96 36,303.49 50.64
investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	36,000.00 720.00 74.05	36,303.49
investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX	Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	36,000.00 720.00 74.05	- 36,303.49 50.64
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	36,000.00 720.00 74.05	- 36,303.49 50.64
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel	eneral Fund  Description Professional and Technical Services	36,000.00 720.00 74.05	- 36,303.49 50.64
investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel	Peneral Fund  Description Professional and Technical Services	36,000.00 720.00 74.05	- 36,303.49 50.64
investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	36,000.00 720.00 74.05	- 36,303.49 50.64
investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati	Peneral Fund  Description Professional and Technical Services	36,000.00 720.00 74.05	36,303.49 50.64 439.92
investment e Fund 100 G Account # 7200/310 3323 To record an provided in F Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel. advance reft. agent.  Reconciliati Beginning fu	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	36,000.00 720.00 74.05	- 36,303.49 50.64
investment e  Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati  Beginning fu Plus:	Peneral Fund  Description Professional and Technical Services	36,000.00 720.00 74.05	36,303.49 50.64 439.92 439.92
investment e  Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS	Peneral Fund  Description Professional and Technical Services	36,000.00 720.00 74.05	36,303.49 50.64 439.92
investment e  Fund 100 Gr  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir	Peneral Fund  Description Professional and Technical Services	36,000.00 720.00 74.05	36,303.49 50.64 439.92 439.92 36,303.49
investment e  Fund 100 Gr  Account # 7200/310 3323 To record an provided in A  Fund 210 Dr  Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund	Peneral Fund  Description Professional and Technical Services	36,000.00 720.00 74.05	36,303.49 50.64 439.92 439.92 36,303.49
investment e  Fund 100 Gr  Account # 7200/310 3323 To record an provided in A  Fund 210 Dr  Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund	Peneral Fund  Description Professional and Technical Services	36,000.00 720.00 74.05	36,303.49 50.64 439.92 439.92 36,303.49
investment e  Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance re	Peneral Fund  Description Professional and Technical Services	36,000.00 720.00 74.05	36,303.49 50.64 439.92 439.92 36,303.49
investment e  Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel. advance reft. agent.  Reconciliati  Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Indicated the service on withheld MVLR on the service on on refunded bonds  Reference of the Florida Constitution fees as a service of the Florida Constitution fees	36,000.00 720.00 74.05	36,303.49 50.64 439.92 36,303.49 50.64
investment e  Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati  Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principi Interest Dues a	Peneral Fund  Description Professional and Technical Services	36,000.00 720.00 74.05	36,303.49 50.64 439.92 36,303.49 50.64
investment e  Fund 100 Gr  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	Peneral Fund  Description Professional and Technical Services	36,000.00 720.00 74.05	36,303.49 50.64 439.92 36,303.49 50.64 - - 36,000.00 720.00
investment e  Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refundadvance refundadvanc	Peneral Fund  Description Professional and Technical Services	36,000.00 720.00 74.05	36,303.49 50.64 439.92 36,303.49 50.64 - - 36,000.00 720.00
investment e  Fund 100 G  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refundadvance refundadvanc	Peneral Fund  Description Professional and Technical Services	36,000.00 720.00 74.05	36,303.49 50.64 439.92 36,303.49 50.64 - - 36,000.00 720.00

Entries resu			
	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	Description		
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 3715	Discounts on Refunding Bonds 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
from 1/1/202	A to refund callable portion of Series 2010-A New Money Bonds due 1 through 1/1/2030 and Series 2010-A Refunding Bonds due from pugh 1/1/2022.		
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2019-20 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	
	Accrued Interest Payable accrual for interest included in refunding.		-
	•	1	
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>	10 700 400 04	
11XX 1220	Cash Due from Other Agencies	13,723,466.04 28,876.07	
9200/730	Dues and Fees (Administrative expense)	15,490.76	
9200/710	Interest		
	Deferred Revenues - Unavailable		-
3321	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		- 13,328,223.43 439.609.44
3321 3325	CO&DS Distributed		13,328,223.43 439,609.44
3321 3325 To record CC	CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.		, ,
3321 3325 To record CC 2632	CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	-	, ,
3321 3325 To record CC 2632 3321	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed	  -	, ,
3321 3325 To record CC 2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	-	, ,
3321 3325 To record CC 2632 3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  'Deferred Revenues - Unavailable, CO&DS disbursements, and	-	, ,
3321 3325 To record CC 2632 3321 3325 To record PY investment e	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	, ,
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	, ,
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Eneral Fund	- 224,795.70	, ,
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	- 224,795.70	, ,
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- 224,795.70	439,609.44
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	- 224,795.70	439,609.44
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Incounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	- 224,795.70	439,609.44
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year		439,609.44
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Incounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	224,795.70 1,048,000.00 412,282.86	439,609.44
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	1,048,000.00	439,609.44
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,048,000.00 412,282.86	439,609.44
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 700/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	1,048,000.00 412,282.86	439,609.44
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description  Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,048,000.00 412,282.86	439,609.44 - - - 224,795.70
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 700/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	1,048,000.00 412,282.86	439,609.44
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description  Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,048,000.00 412,282.86	439,609.44 - - - 224,795.70 1,433,360.87
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	1,048,000.00 412,282.86	439,609.44 - - - 224,795.70 224,795.70
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	1,048,000.00 412,282.86	439,609.44 - - - 224,795.70 224,795.70
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	1,048,000.00 412,282.86	439,609.44 - - - 224,795.70 224,795.70
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	1,048,000.00 412,282.86	439,609.44 - - - 224,795.70 224,795.70
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	1,048,000.00 412,282.86	439,609.44 - - - 224,795.70 224,795.70
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fund	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	1,048,000.00 412,282.86	439,609.44 - - - 224,795.70 224,795.70
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fun Plus:	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	1,048,000.00 412,282.86	224,795.70 224,795.70 1,433,360.87 1,999.37 25,367.05
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	1,048,000.00 412,282.86	224,795.70 224,795.70 1,433,360.87 1,999.37 25,367.05 209,216.38 1,433,360.87
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as cricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description Fund Fund Fund Fund Fund Fund Fund Fun	1,048,000.00 412,282.86	224,795.70 224,795.70 1,433,360.87 1,999.37 25,367.05 209,216.38 1,433,360.87 1,999.37
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	1,048,000.00 412,282.86	224,795.70 224,795.70 1,433,360.87 1,999.37 25,367.05
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunded Premiur Less:	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Rederest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash De	1,048,000.00 412,282.86	224,795.70 224,795.70 1,433,360.87 1,999.37 25,367.05 209,216.38 1,433,360.87 1,999.37 649,000.00
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fun Plus: CO&DS Bond in Refunda Premiur Less: Principa	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description  Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Fund Earning Cash  Description Fund Earning	1,048,000.00 412,282.86	224,795.70 224,795.70 1,433,360.87 1,999.37 25,367.05 209,216.38 1,433,360.87 1,999.37 649,000.00 79,852.07 1,048,000.00
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refundu Premiur Less: Principa Interest	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	1,048,000.00 412,282.86	224,795.70 224,795.70 224,795.70 1,433,360.87 1,999.37 25,367.05 209,216.38 1,433,360.87 1,999.37 649,000.00 79,852.07 1,048,000.00 412,282.86
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliativ Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest Dues an	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	1,048,000.00 412,282.86	224,795.70 224,795.70 224,795.70 1,433,360.87 1,999.37 25,367.05 209,216.38 1,433,360.87 1,999.37 649,000.00 79,852.07 1,048,000.00 412,282.86 444.43
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	1,048,000.00 412,282.86	224,795.70 224,795.70 224,795.70 1,433,360.87 1,999.37 25,367.05 209,216.38 1,433,360.87 1,999.37 649,000.00 79,852.07 1,048,000.00 412,282.86
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer Dues an	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description of activity in fund 210, Debt Service:  Indicate of the Service of Prior Service of Service of Prior Service of	1,048,000.00 412,282.86	224,795.70 224,795.70 224,795.70 1,433,360.87 1,999.37 25,367.05 209,216.38 1,433,360.87 1,999.37 649,000.00 79,852.07 1,048,000.00 412,282.86 444.43 726,676.42

**Desoto County School District** 

Entrine roca			
Lillies lest	liting from bond issuance and refunding:	<u>Debit</u>	Credi
Fund 310 C	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2010-A New Money Bonds due		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 thro	ough 1/1/2022.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	hand refunding for the 2019-20 fiscal year		
	bond refunding for the 2019-20 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable	-	-
Sinking fund	accrual for interest included in refunding.		
Year-end en		Dobit	Cuadi
		<u>Debit</u>	<u>Credi</u>
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	161,886.03	
1220	Due from Other Agencies	337.19	
9200/730	Dues and Fees (Administrative expense)	180.89	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		- 157,270.67
3325	Interest on Undistributed CO&DS		5,133.4
To record Co	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year		
3321	CO&DS Distributed	-	_
3325	Interest on Undistributed CO&DS		
To record P			-
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		-
investment e			-
Fund 100 G	arnings.		-
	arnings.		-
Fund 100 G Account # 7200/310	eneral Fund  Description  Professional and Technical Services	2,625.00	- -
Fund 100 G Account # 7200/310 3323	eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	2,625.00	2,625.00
Fund 100 G Account # 7200/310 3323 To record an	earnings.  eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as	2,625.00	2,625.00
Fund 100 G Account # 7200/310 3323 To record an provided in A	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	2,625.00	2,625.00
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.	2,625.00	2,625.00
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account #	peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds Description	·	2,625.00
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.	2,625.00 15,000.00 300.00	2,625.00
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730	peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	15,000.00	2,625.00
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9299/761	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	15,000.00 300.00	2,625.00
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	15,000.00 300.00	2,625.00
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9299/761	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	15,000.00 300.00	- 2,625.00 - 15,104.33
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	15,000.00 300.00	15,104.33 21.07
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/730 9299/761 2210 1114 3322 3326 11XX	peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	15,000.00 300.00	_
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment	15,000.00 300.00	15,104.33 21.07
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  ebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	15,000.00 300.00	15,104.33 21.07
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment	15,000.00 300.00	15,104.33 21.0
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 92110 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Petrovice payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	15,000.00 300.00	15,104.33 21.07
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dt Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent. Reconciliati	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Cosh Swith Fiscal/Service Agents Cosh Suith Fiscal/Service Agents Cosh Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Cosh Suithheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow R	15,000.00 300.00	15,104.33 21.07 205.4
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu	peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Petrovice payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	15,000.00 300.00	15,104.33 21.07
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Cosh Swith Fiscal/Service Agents Cosh Suith Fiscal/Service Agents Cosh Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Cosh Suithheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow R	15,000.00 300.00	15,104.33 21.07 205.47 205.47
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus: CO&DS	peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pet Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Con of activity in fund 210, Debt Service:  Indicate the service of the ser	15,000.00 300.00	15,104.33 21.07 205.4
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund	peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pebt Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR) Bed bond proceeds	15,000.00 300.00	15,104.33 21.07 205.4 205.4
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu	peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Con of activity in fund 210, Debt Service:  In displaying the service on withheld MVLR)	15,000.00 300.00	15,104.33 21.07 205.4 205.4
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less:	peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Petroice payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Interest (revenue on withheld MVLR) Interest (r	15,000.00 300.00	205.4° 205.4° 205.4°
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Princip:	peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  Indicate the service on withheld MVLR) and payments	15,000.00 300.00	205.4° 205.4° 15,104.33 21.0° - - 15,000.00
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond ir Refund Premiu Less: Princip: Interesi	peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Petroice payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Interest (revenue on withheld MVLR) Interest (r	15,000.00 300.00	205.4° 205.4° 205.4° 15,104.33 21.0° - - 15,000.00 300.00
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Con of activity in fund 210, Debt Service: Individual control of the service on withheld MVLR) Individual control of the service on refunded bonds  Cash  Swithheld Interest (revenue on withheld MVLR) Interest (revenue on withheld MVLR) Interest (fees on bond interest above) Interest (fees on bond interest above) Interest to refunded bonds escrow agent	15,000.00 300.00	205.4° 205.4° 205.4° 15,104.33 21.0° - - 15,000.00 300.00
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Peter Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indicate the service on withheld MVLR) Indicate the service on withheld MVLR) Indicate the service on bond interest above) Into the refunded bonds escrow agent Indicate fees on refunded bonds (admin and underwriter fees)	15,000.00 300.00	205.4 <sup>2</sup> 205.4 <sup>2</sup> 205.4 <sup>2</sup> 15,104.33 21.07 21.07 205.4 <sup>3</sup> 15,000.00 300.00 30.8 <sup>3</sup>
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.  Reconciliati Beginning fu Plus:	perior Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Perior Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated before the proceeds Indicated before the payments of the payments of refunded bonds escrow  on or factivity in fund 210, Debt Service: Indicated before the payments of the payment of the paym	15,000.00 300.00	205.4 <sup>2</sup> 205.4 <sup>2</sup> 205.4 <sup>2</sup> 15,104.33 21.07 21.07 205.4 <sup>3</sup> 15,000.00 300.00 30.8 <sup>3</sup>

**Dixie County School District** 

2007/30   Dues and Fees (Issuance costs - underwinter's discount)	Stand 310 Capital Proiests, COBI Bonds  Cocinguis   Description  IXX		Dixie County School District		
		Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
1100.   Cash	1000   1000	Fund 310 Ca	apital Projects, COBI Bonds		
1100.   Cash	1000   1000				
	2000730   Dues and Frees (Issuance costs - bond finance/admin changes)	11XX		-	
2299891   Discourts on Sale of Bonds   3791   Permunn on Sale of Bonds   3791   2007070   2007	Disposurties on Sale of Bonds   Perintima o	9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
	1711   Sale of Bonds - SBE/COBI Bonds   1.7781   Premium on Sale of Fees (Busunes coats - underwiner's decount)   1.7781   Premium on Sale of Fees (Busunes coats - bund famewalk)   267.34   2.7792   Premium on Sale of Fees (Busunes coats - bund famewalk)   2.7792   Premium on Sale of Fees (Busunes coats - bund famewalk)   2.7792   Premium on Sale of Fees (Busunes coats - bund famewalk)   2.7792   2.7792   Premium on Sale of Fees (Busunes Coats)   2.7792   2.7792   Premium on Sale of Fees (Busunes Coats)   2.7792   2.7	9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
Premium on Sale of Bonds   Nonewmore proteins alsues for the 2019-20 fiscal year.	Pennium on Sale of Bonds   10	9299/891		-	
No new money bond issues for the 2019-20 fiscal year.  Perind 20 Dahs Services Current Bond Retunding Account   Description 20070700   Mechanismous - Principal Inferents - Current Retunding   59,958.41   800070700   Dues and Feers (Issuance costs - Underwiter's decount)   65,22   80007070   Dues and Feers (Issuance costs - bond finance)   267,34   80007070   Dues and Feers (Issuance costs - bond finance)   267,34   80007070   Dues and Feers (Issuance costs - bond finance)   267,34   80007070   Dues and Feers (Issuance costs - bond finance)   267,34   80007070   Dues and Feers (Issuance costs - bond finance)   271,000   80007070   Dues and Feers (Issuance Costs - bond finance)   271,000   80007070   Dues and Feers (Issuance Costs - bond finance)   271,000   80007070   Dues and Feers (Issuance costs - bond finance)   271,000   80007070   Dues and Feers (Issuance costs - bond finance)   271,000   80007070   Dues and Feers (Issuance costs - bond finance)   271,000   80007070   Dues and Feers (Issuance costs - bond finance)   271,000   80007070   Dues and Feers (Issuance costs - bond finance)   271,000   80007070   Dues and Feers (Issuance costs - bond finance)   271,000   80007070   Dues and Feers (Issuance costs - bond finance)   271,000   80007070   Dues and Feers (Issuance costs - bond finance)   271,000   80007070   Dues and Feers (Issuance costs - bond finance)   271,000   80007070   Dues and Feers (Issuance costs - bond finance)   271,000   80007070   Dues and Feers (Issuance costs - bond finance)   271,000   80007070   Dues and Feers (Issuance costs - bond finance)   271,000   80007070   Return the second finance in the	No new money bond issues for the 2019 20 liscal year.	3711			-
File   20   Debt Service Current Bond Refunding   50,395,4		3791			-
		No new mon	ey bond issues for the 2019-20 fiscal year.		
		Fund 210 De	ebt Service Current Bond Refunding		
			<del>-</del>		
2007730   Dues and Fees (Issuance costs - bond finance/admin charges)   267.34	2007/30   Dues and Feers (Issuamore costs - bond finance/admin charges)   267.34	9200/790		59,958.41	
		9200/730	Dues and Fees (Issuance costs - underwriter's discount)	65.22	
Sale of Refunding Bonds		9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	267.34	
		9299/892	Discounts on Refunding Bonds	-	
2210 Accued Interest Payable (Sinking Fund Accruals) 2210 Accued Interest Payable (Sinking Fund Accruals) 2210 Accued Interest Payable (Sinking Fund Accruals) 2210 Accued Interest Payable (Sinking Fund Accuals) 2210 Accued Interest Payable (Sinking Fund Accuals) 2200730 Dues and Fees (Issuance costs - underwiter's discount) 2200730 Dues and Fees (Issuance costs - underwiter's discount) 2200730 Dues and Fees (Issuance costs - underwiter's discount) 2200730 Dues and Fees (Issuance costs - underwiter's discount) 2200730 Dues and Fees (Issuance costs - underwiter's discount) 2200730 Dues and Fees (Issuance costs - underwiter's discount) 2200730 Dues and Fees (Issuance costs - underwiter's discount) 2200730 Dues and Fees (Issuance costs - underwiter's discount) 2210 Accued Interest Payable (Sinking Fund Accruals) 2210 Accued Interest Payable (Sinking Fund Accruals) 2210 Accued Interest Payable 2210 Defend Revenues - Unavailable 2220 Defend Revenues - Unavailable 2321 Cost Fund 100 Dets (Sinking Fund Accued Interest Payable Sinking fund accural for interest included in refunding. 2220 Defend Revenues - Unavailable 2322 Defended Revenues - Unavailable 2323 Defended Revenues - Unavailable 2324 Defended Revenues - Unavailable Interest Interest on Undistributed COSDS 243588 25582 Defended Revenues - Unavailable Accurate Interest Interest on Undistributed COSDS 25582 Defended Revenues - Unavailable Cost Interest Office of Payable Interest Office O	211.08	3715	Sale of Refunding Bonds		57,000.00
Series 2002-A to refund callable portion of Series 2010-A New Money Bonds due from 11/12021 through 11/12003 and Series 2010-A Retunding Bonds due from 11/12021 through 11/12003 and Series 2010-A Retunding Bonds due from 11/12021 through 11/12003 and Series 2010-A Retunding Bonds and 11/12021 bett service Asymptotic Series (Issuance costs - bond finance/admin charges) - 120007/30 Dues and Fese (Issuance costs - bond finance/admin charges) - 120007/30 Dues and Fese (Issuance costs - bond finance/admin charges) - 120007/30 Dues and Fese (Issuance costs - bond finance/admin charges) - 120007/30 Dues and Fese (Issuance costs - bond finance/admin charges) - 120007/30 Dues and Fese (Issuance costs - bond finance/admin charges) - 120007/30 Dues and Fese (Issuance costs - bond finance/admin charges) - 120007/30 Dues and Fese (Issuance Costs - Bonds - Issuance Costs - Issu	Series 2000-A to refund callable portion of Series 2010'A New Money Bonds due from 1/1/2021 through 1/1/2003 and Series 2010'A Refunding Bonds due from 1/1/2021 through 1/1/2002 and Series 2010'A Refunding Bonds due from 1/1/2021 through 1/1/2002 and Series (Issuance costs - bond finance/admin charges) - 2000/730 Dues and Fees (Issuance costs - bond finance/admin charges) - 2000/730 Dues and Fees (Issuance costs - bond finance/admin charges) - 2000/730 Dues and Fees (Issuance costs - bond finance/admin charges) - 2000/730 Dues and Fees (Issuance costs - bond finance/admin charges) - 2000/730 Dues and Fees (Issuance costs - bond finance/admin charges) - 2000/730 Dues and Fees (Issuance costs - bond finance/admin charges) - 2000/730 Dues and Fees (Issuance costs - bond finance/admin charges) - 2000/730 Dues and Fees (Issuance costs - bond finance/admin charges) - 2000/730 Dues and Fees (Issuance Costs - bond finance/admin charges) - 2000/730 Dues and Fees (Issuance Costs - bond finance/admin charges) - 2000/730 Dues (Issuance Costs - bond finance/admin charges) - 2000/730 Dues (Issuance Costs - bond finance/admin charges) - 2000/730 Dues (Issuance Costs - bond finance/admin charges) - 2000/730 Dues (Issuance Costs - bond finance/admin charges) - 2000/730 Dues from Other Agencies - 51.375.41 Due from Other Agencies - 51.3321 Due from Other Agencies - 51.33221 Due from Other Agencies - 51.33221 Due from Other Agencies - 51.33222	3792	•		
trium str./10221 through 11/102030 and Series 2010-A Refunding Bonds due from 11/10201 through 11/10201 thro	rom 11/10/201 through 11/10/200 and Series 2010-A Refunding Bonds due from //10/201 through 11/10/201				211.68
### Princial 10 Pabri Sarvice Advance Bond Refunding	Wind 210 Debt Service Advance Bond Refunding				
Fund 210 Debt Service Advance Bond Refunding	Stand 210 Debt Service Advance Bond Refunding		5		
Account # Description  Time		1/1/2021 thro	ough 1/1/2022.		
Cash with Fiscal/Service Agents   Cash	Cash with Fiscal/Service Agents   Cash	Fund 210 De	ebt Service Advance Bond Refunding		
1114 Cash with Fiscal/Service Agents 2007/30 Dues and Fees (Issuance costs - underwriter's discount) - 2007/30 Dues and Fees (Issuance costs - underwriter's discount) - 2007/30 Dues and Fees (Issuance costs - underwriter's discount) - 2007/30 Dues and Fees (Issuance costs - underwriter's discount) - 2007/30 Dues and Fees (Issuance costs - underwriter's discount) - 2007/30 Dues and Fees (Issuance costs - underwriter's discount) - 2007/30 Dues and Fees (Issuance costs - underwriter's discount) - 2007/30 Dues and Fees (Issuance costs - underwriter's discount) - 2007/30 Dues and Fees (Issuance costs - underwriter's discount) - 2007/30 Dues and Fees (Issuance costs - underwriter's discount) - 2007/30 Dues and Fees (Issuance costs - underwriter's discount) - 2007/30 Dues and Fees (Issuance costs - underwriter's discount) - 2007/30 Dues and Fees (Issuance costs - underwriter's discount) - 2007/30 Dues and Fees (Issuance costs - underwriter's discount) - 2007/30 Dues and Fees (Issuance costs - underwriter's discount) - 2007/30 Dues and Fees (Issuance costs - underwriter's discount) - 2007/30 Dues and Fees (Issuance costs - underwriter's discount) - 2007/30 Dues and Fees (Issuance costs - underwriter's discount) - 2007/30 Dues and Fees (Issuance costs - underwriter's discount) - 2007/30 Dues and Fees (Issuance costs - underwriter's discount) - 2007/30 Dues and Fees (Issuance costs - underwriter's discount) - 2007/30 Dues and Fees (Issuance costs - underwriter's discount) - 2007/30 Dues and Fees (Issuance costs - underwriter's discount) - 2007/30 Dues and Fees (Issuance costs - underwriter's discount) - 2007/30 Dues and Fees (Issuance costs - underwriter's discount) - 2007/30 Dues and Technical Services - 2007/30 Dues and Technical Services - 2007/30 Dues	1114 Cash with Fiscal/Service Agents 2017/30 Dues and Fees (Issuance costs - underwriter's discount) - 1	Account #	Description		
### Space   Sp	2020/130   Dues and Fees (Issuance costs - bond finance/admin charges)   2020/130   20	1114	Cash with Fiscal/Service Agents	-	
2299822 Discourts on Refunding Bonds 3715 Sale of Refunding Bonds - 2816 Sale of Refunding Bonds - 2816 Sale of Refunding Bonds - 2816 Sale of Refunding Fund Accrued Interest Payable (Sinking Fund Accrued)	2398822   Discourts on Refunding Bonds   1715   Sale of Refunding Bonds   1720   Premium on Sale of Refunding Fund Accrued Interest Payable (Sinking Fund Accrued)   1720   172	9200/730		-	
3715 Sale of Refunding Bonds	1715	9200/730	` ,	-	
Premium on Sale of Refunding Bonds   Accrued Interest Payable (Sinking Fund Accruels)   Accrued Interest Payable (Sinking Fund Accruels)   Accrued Interest Payable (Sinking Fund Accruels)   Accrued Interest Payable   Sinking fund accruel for the 2019-20 fiscal year.   Account # Description	Permium on Sale of Refunding Bonds	9299/892	<u>e</u>	=	
No advance bond refunding for the 2019-20 fiscal year.  Fund 210 Debt Service, SEE/COBI Bonds  Account # Description   Debt Service, SEE/COBI Bonds  Account # Description   Debt Service, SEE/COBI Bonds  Account # Description   Description   Debt Service, SEE/COBI Bonds   Description   Debt Service, SEE/COBI Bonds   Description   Debt Service, SEE/COBI Bonds   Description   Desc	Accrued Interest Payable (Sinking Fund Accruals)  No advance bond refunding for the 2019-20 fiscal year.  Fund 210 bets Service, SBE/COBI Bonds  No advance bond refunding for the 2019-20 fiscal year.  Fund 210 bets Service, SBE/COBI Bonds  No account # Description  Accrued Interest Payable	3715	<u> </u>		=
No advance bond refunding for the 2019-20 fiscal year.  Fund 210 Debt Service, SBE/COBI Bonds Account # Description 11XX Cash 2210 Accrued Interest Payable Sinking fund accrued for interest included in refunding.  Year-end entries: Debt Cash 2210 Accrued Interest included in refunding.  Year-end entries: Debt Cash 2210 Description 13XX Cash 15XX Cash 15X	No advance bond refunding for the 2019-20 fiscal year.  Fund 210 Debt Service, SBE/COBI Bonds  Scoount # Description (Cash Cash Cash Cash Cash Cash Cash Cash	3792	<u> </u>		-
Page	Succount # Description   Cash   Cash	2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Page	Succount # Description   Cash   Cash				
Account# Description 11XX 2210		No advance	bond retunding for the 2019-20 fiscal year.		
11XX	13X	Fund 210 De	ebt Service, SBE/COBI Bonds		
11XX	13X	Account #	Description		
Sinking fund accrual for interest included in refunding.	Cear-end entries:   Debit   Credit	11XX		-	
Year-and entries:         Debit         Credit           Fund 360 Capital Projects, CO&DS         Account #         Description           11XX         Cash         51,375.41           1220         Due from Other Agencies         160.01           92000770         Interest         85.83           8232         Deferred Revenues - Unavailable         -           3321         CO&DS Distributed         49,185.36           3325         Interest on Undistributed CO&DS         2,435.89           7 or record CO&DS disbursements, investment earnings, and treasury fees.         -           2832         Deferred Revenues - Unavailable - Prior Year         -           3325         Interest on Undistributed CO&DS         -           3321         CO&DS Distributed         -           12632         Deferred Revenues - Unavailable - Prior Year         -           3323         To record PV Deferred Revenues - Unavailable - Prior Year         -           3322         CO&DS Withheld for Administration Fees         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.         1,245.60           Princip 2000770         Redemption of Principal         29,000.00           92007720 </td <td>  Pear-</td> <td>2210</td> <td>Accrued Interest Payable</td> <td></td> <td>-</td>	Pear-	2210	Accrued Interest Payable		-
Pund 360 Capital Projects, CORDS		Sinking fund	accrual for interest included in refunding.		
Pund 360 Capital Projects, CORDS		Voor-ond on	trine:	Dobit	Cradit
Account # Description 11XX Cash 151,375.41 1220 Due from Other Agencies 160.01 920007730 Dues and Fees (Administrative expense) 85.83 920007740 Interest 167232 Deferred Revenues - Unavailable - 1672322 Deferred Revenues - Unavailable 49,185.36 3325 Interest on Undistributed CO&DS 2325 Interest on Undistributed CO&DS 3325 Interest on Undistributed CO&DS disbursements, investment earnings, and treasury fees.  2632 Deferred Revenues - Unavailable - Prior Year - 3321 CO&DS Distributed 3325 Interest on Undistributed CO&DS 3326 CO&DS Withheld for Administration 17200/310 Professional and Technical Services 17200/310 Professional and Technical Service 17200/310 Professional Account ## Description 17200/310 Profession				Debit	Orean
11XX	11XX				
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2000730 Dues and Fees (Administrative expense) 85.83 20007710 Interest 2632 Deferred Revenues - Unavailable 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 3325 Interest on Undistributed CO&DS 2,435.89 To record PY Deferred Revenues - Unavailable - Prior Year 3326 Interest on Undistributed CO&DS 3327 To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.  Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1,245.60 3323 CO&DS Withheld for Administration fees as provided in Articla XII, Section 9, Subsection (d) of the Florida Constitution.  Fund 210 Debt Service, SBE/COBI Bonds Account # Description 2200/710 Redemption of Principal 29,000.00 2200/720 Interest 4,330.00 2200/720 Interest 4,330.00 2200/720 Interest 9, SBA Sinking Fund Administration Fees 4,346 2299/761 Payments to Refunding Bond Escrow	2007730 Dues and Fees (Administrative expense) 2007710 Interest 2007710 Deferred Revenues - Unavailable 2007710 Interest 200			,	
	Interest		· · · · · · · · · · · · · · · · · · ·		
Deferred Revenues - Unavailable	Description   Common			00.00	
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To record Co&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year 321	Interest on Undistributed CO&DS To record CO&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed	3321			49.185.36
Deferred Revenues - Unavailable - Prior Year 3321 CO&DS Distributed - Interest on Undistributed CO&DS To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.  Fund 100 General Fund Account # Description 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 Account # Description 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 Account # Description 22000/710 Redemption of Principal 29,000.00 32000/730 SBA Sinking Fund Administration Fees 14,330.00 32000/730 SBA Sinking Fund Earnings 14,66 32099/761 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 32,609.04 3326 SBA Sinking Fund Earnings - 45,49 3322 CO&DS Withheld for SBE/COBI Bonds 32,609.04 3326 SBA Sinking Fund Earnings - 45,49 3327 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 Bend interest (revenue on withheld MVLR) 45,49 Refunded bond proceeds 57,000.00 Premium on refunded bonds 4,330.00 Premium on refunded bonds escrow agent 59,958.41 Dues and fees (fees on bond interest above) 14,66 Payments to refunded bonds cardina and underwriter fees) 51,958.81 Dues and fees on refunded bonds (admin and underwriter fees) 51,000.00 Dues and fees on refunded bonds (admin and underwriter fees) 51,000.00 Dues and fees on refunded bonds (admin and underwriter fees) 51,000.00	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed - Interest on Undistributed CO&DS To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and Investment earnings.  Fund 100 General Fund Necount # Description To record amounts withheld from MVLR for actual administration fees as rovided in Article XII, Section 9, Subsection (d) of the Florida Constitution.  Fund 210 Debt Service, SBE/COBI Bonds Necount # Description To record amounts withheld from MVLR for actual administration fees as rovided in Article XII, Section 9, Subsection (d) of the Florida Constitution.  Fund 210 Debt Service, SBE/COBI Bonds Necount # Description Principal 29,000.00 Necount # Description Necount # Necount # Necount # Necount	3325	Interest on Undistributed CO&DS		
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T200/310   Professional and Technical Services   1,245.60   3323   CO&DS Withheld for Administration   1,245.60   1,245.60   3323   CO&DS Withheld for MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.	Professional and Technical Services 1,245.60 CO&DS Withheld for Administration for 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 Account # Description 1200/710 Redemption of Principal 29,000.00 1200/730 SBA Sinking Fund Administration Fees 14,66 1299/761 Payments to Refunding Bond Escrow - 4 1210 Cash with Fiscal/Service Agents - 45.49 1114 Cash with Fiscal/Service Agents - 45.49 1125 COBS Withheld for SBE/COBI Bonds - 45.49 1127 Cobs SBA Sinking Fund Earnings - 45.49 1128 Cobs SBA Sinking Fund Earnings - 45.49 1129 Cobs SBA Sinking Fund Earnings - 45.49 1120 Cobs SBA Sinking Fund Earnings - 45.49 1120 Cobs SBA Sinking Fund Earnings - 45.49 1200 Cobs SBA SBA Sinking Fund Earnings - 45.49 1200 Cobs SBA SBA SINKing Fund Earnings - 45.49 1200 Cobs SBA	Fund 100 Ge	eneral Fund		
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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  Account # Description Redemption of Principal 29,000.00 9200/720 Interest 4,330.00 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 - 21114 Cash with Fiscal/Service Agents 322 CO&DS Withheld for SBE/COBI Bonds 32,609.04 3326 SBA Sinking Fund Earnings - 45,49 690.13 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) 45,48 Refunded bond proceeds 57,000.00 Premium on refunded bonds 30,079.29 Less:  Principal payments 1 29,000.00 Interest expenditure 4,330.00 10 Dues and fees or refunded bonds escrow agent 59,958.41 Dues and fees or refunded bonds (admin and underwriter fees) 332.56 Discount on refunded bonds	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    Cocount # Description	7200/310		1,245.60	
provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.  Fund 210 Debt Service, SBE/COBI Bonds  Account # Description 9200/710 Redemption of Principal 29,000.00 9200/720 Interest 4,330.00 9200/720 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 111X Cash 5 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 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 57,000.00  Premium on refunded bonds 57,000.00  Premium on refunded bonds 59,958.41  Dues and fees on refunded bonds escrow agent 59,958.41  Dues and fees on refunded bonds (admin and underwriter fees) 332.56  Discount on refunded bonds (admin and underwriter fees)	Account # Description 1200/710 Redemption of Principal 29,000.00 1200/730 SBA Sinking Fund Administration Fees 14,66 1209/761 Payments to Refunding Bond Escrow	3323			1,245.60
Fund 210 Debt Service, SBE/COBI Bonds  Account # Description 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 322 CO&DS Withheld for SBE/COBI Bonds 32,609.04 3326 SBA Sinking Fund Earnings - 45.49 111XX Cash SBA Sinking Fund Earnings - 45.49 11XX Cash SBA SINKING FUND SBA SBA SINKING FUND SBA SBA SBA SBA SINKING FUND SBA	Fund 210 Debt Service, SBE/COBI Bonds  Account # Description 1200/710 Redemption of Principal 29,000.00 1200/720 Interest 4,330.00 1200/730 SBA Sinking Fund Administration Fees 14,66 1299/761 Payments to Refunding Bond Escrow - 1210 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents - 1322 CO&DS Withheld for SBE/COBI Bonds 32,609.04 1326 SBA Sinking Fund Earnings - 45.49 11XX Cash SBA Sinking Fund Earnings - 54.49 11XX Cash SBA Sinking Fund Earnings - 64.49 11XX Cash Saa Sinking Fund Earn				
Account # Description 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 322	Account # Description 1200/710 Redemption of Principal 29,000.00 1200/720 Interest 4,330.00 1200/720 Interest 5 Assinking Fund Administration Fees 14,66 1299/761 Payments to Refunding Bond Escrow 1210 Accrued Interest Payable 1211 Cash with Fiscal/Service Agents 1322 CO&DS Withheld for SBE/COBI Bonds 32,609.04 1326 SBA Sinking Fund Earnings - 45.49 1327 Corecord debt service payments, MVLR withheld for debt service, investment serrings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.  148 Refunded bonds escrow on withheld MVLR) 45.49 149 Refunded bonds escrow on withheld MVLR) 45.49 149 Refunded bond proceeds 57,000.00 140 Premium on refunded bonds escrow on the payments of refunded bonds escrow on the payments of the payment of the paym	provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
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 322,609.04 3322 CO&DS Withheld for SBE/COBI Bonds 32,609.04 3326 SBA Sinking Fund Earnings - 45.48 11XX Cash Cash Cash with fiscal agent to payments of refunded bonds escrow agent 9.  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) 45.49 Refunded bond proceeds 57,000.00 Premium on refunded bonds 57,000.00 Premium on refunded bonds 9.  Pincipal payments 129,000.00 Interest expenditure 4,330.00 Dues and fees (fees on bond interest above) 14.66 Payments to refunded bonds (admin and underwriter fees) 332.56 Discount on refunded bonds	2000/710 Redemption of Principal 29,000.00 12000/720 Interest 4,330.00 12000/730 SBA Sinking Fund Administration Fees 14.66 12991/761 Payments to Refunding Bond Escrow - 1210 Accrued Interest Payable - 1214 Cash with Fiscal/Service Agents - 1322 CO&DS Withheld for SBE/COBI Bonds 32,609.04 1326 SBA Sinking Fund Earnings - 45.48 1327 Coxed debt service payments, MVLR withheld for debt service, investment sarnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.  10 Reconciliation of activity in fund 210, Debt Service: 10 Seginning fund balance as provided in prior school year Plus: 11 CO&DS withheld Sond interest (revenue on withheld MVLR) 45.49 12 Refunded bond proceeds 57,000.00 13 Premium on refunded bonds 57,000.00 14 Premium on refunded bonds 59,958.41 14 Dues and fees (fees on bond interest above) 14.66 15 Payments to refunded bonds (admin and underwriter fees) 59,958.41 15 Discount on refunded bonds (admin and underwriter fees) 332.56 15 Discount on refunded bonds	Fund 210 De	ebt Service, SBE/COBI Bonds		
9200/720 Interest 4,330.00 9200/730 SBA Sinking Fund Administration Fees 14.66 9209/761 Payments to Refunding Bond Escrow - 2210 Accrued Interest Payable - 2210 Accrued Interest Payable - 3322 CO&DS Withheld for SBE/COBI Bonds 32,609.04 3326 SBA Sinking Fund Earnings - 111X Cash with Fiscal/Service Agents - 370 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) 45.49 Refunded bond proceeds 57,000.00 Premium on refunded bonds 57,000.00 Premium on refunded bonds 92,000.00 Interest expenditure 94,330.00 Dues and fees (fees on bond interest above) 14.69 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	Aground   Interest   Aground   Agr	Account #	Description		
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9299/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable	299/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable	9200/720			
2210 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents 32,20 CO&DS Withheld for SBE/COBI Bonds 32,609.04 3252 CO&DS Withheld for SBE/COBI Bonds 32,609.04 45.49 11XX Cash 5BA Sinking Fund Earnings 5 Cash 5BA Sinking Fund Earnings 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:	2210 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents 32,609.04 1322 CO&DS Withheld for SBE/COBI Bonds 32,609.04 1326 SBA Sinking Fund Earnings - 45.49 11XX Cash 690.13 15 or record debt service payments, MVLR withheld for debt service, investment sarnings, 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:  Reginning fund balance as provided in prior school year 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 57,000.00 Premium on refunded bonds 29,000.00 Interest expenditure 29,000.00 Interest expenditure 4,330.00 Dues and fees (fees on bond interest above) 4,330.00 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	9200/730	<u> </u>	14.66	
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 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	1114 Cash with Fiscal/Service Agents 322 CO&DS Withheld for SBE/COBI Bonds 32,609.04 326 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 Plus:  CO&DS withheld Bond interest (revenue on withheld MVLR) Refunded bond proceeds Premium on refunded bonds 13,079.29 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	9299/761	•	=	
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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:	SBA Sinking Fund Earnings - 45.49  (For 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:		· · · · · · · · · · · · · · · · · · ·		-
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:	TAXX Cash  To record debt service payments, MVLR withheld for debt service, investment carnings, 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:  Reginning 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				
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:	To record debt service payments, MVLR withheld for debt service, investment parnings, 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 (admin and underwriter fees)  Discount on refunded bonds			-	
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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	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		· · ·		
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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       -	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       -		and activity in fundación D. L. Co.		
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       -	Plus:         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         -				
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       -	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       -		nd balance as provided in prior school year		2,241.99
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       -	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       -		N 90 10		22
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       -	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				,
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	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				
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 -	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 -		·		
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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 -	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 -		al navmente		20 000 00
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	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  332.56				,
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 -	Payments to refunded bonds escrow agent  Dues and fees on refunded bonds (admin and underwriter fees)  Discount on refunded bonds  332.56		·		
Dues and fees on refunded bonds (admin and underwriter fees) 332.56  Discount on refunded bonds -	Dues and fees on refunded bonds (admin and underwriter fees)  332.56  Discount on refunded bonds				
Discount on refunded bonds	Discount on refunded bonds				,
			· · · · · · · · · · · · · · · · · · ·		
		Ending fund	balance		1,340.1
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**Duval County School District** 

			Credit
Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	-
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash  Duga and Face (leguance costs, underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		- -
	A to refund callable portion of Series 2010-A New Money Bonds due		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 thro	ough 1/1/2022.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds  Accrued Interest Payable (Sinking Fund Accruels)		-
<b>4410</b>	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	bond refunding for the 2019-20 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end ent	tries:	<u>Debit</u>	<u>Credit</u>
	pital Projects, CO&DS		
Fund 360 Ca	pital i Tojecta, oodbo		
Account #	<u>Description</u>		
Account # 11XX	<u>Description</u> Cash	4,481,685.99	
Account # 11XX 1220	Description Cash Due from Other Agencies	8,572.46	
Account # 11XX	<u>Description</u> Cash	, ,	
Account # 11XX 1220 9200/730 9200/710 2632	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	8,572.46	<u>-</u>
Account # 11XX 1220 9200/730 9200/710 2632 3321	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	8,572.46	- 4,364,350.05 130.507.15
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	8,572.46	- 4,364,350.05 130,507.15
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	8,572.46	
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	8,572.46	
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	8,572.46	
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	8,572.46	
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	8,572.46	
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and darnings.	8,572.46	
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and darnings.	8,572.46	
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services	8,572.46	130,507.15
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Fund  Description Professional and Technical Services CO&DS Withheld for Administration	8,572.46 4,598.75	
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Injury Withheld from MVLR for actual administration fees as	8,572.46 4,598.75	130,507.15
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	8,572.46 4,598.75	130,507.15
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	8,572.46 4,598.75	130,507.15
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	8,572.46 4,598.75	130,507.15
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Revenues - Unavailable - Prior Year CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Toefers Service, SBE/COBI Bonds Description Redemption of Principal Interest	8,572.46 4,598.75 66,735.24 18,000.00 360.00	130,507.15
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Revenues - Unavailable - Prior Year CO&DS disbursements, investment earnings, and treasury fees.	8,572.46 4,598.75	130,507.15
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	8,572.46 4,598.75 66,735.24 18,000.00 360.00	130,507.15
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 700/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Revenues - Unavailable - Prior Year CO&DS disbursements, investment earnings, and treasury fees.	8,572.46 4,598.75 66,735.24 18,000.00 360.00	130,507.15
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	8,572.46 4,598.75 66,735.24 18,000.00 360.00	130,507.15 - - - 66,735.24
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/730 921114 3322 3326	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Proferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	8,572.46 4,598.75 66,735.24 18,000.00 360.00	130,507.15 - - - 66,735.24 - 17,930.71 25.01
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	8,572.46 4,598.75 66,735.24 18,000.00 360.00	130,507.15 - - - 66,735.24
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Principal Interest SBA Sinking Fund Earnings Cash Description Redemption Of Principal Interest Principal In	8,572.46 4,598.75 66,735.24 18,000.00 360.00	130,507.15 - - - 66,735.24 - 17,930.71 25.01
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	8,572.46 4,598.75 66,735.24 18,000.00 360.00	130,507.15 - - - 66,735.24 - 17,930.71 25.01
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS Description Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services (CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	8,572.46 4,598.75 66,735.24 18,000.00 360.00	130,507.15 - - - 66,735.24 - 17,930.71 25.01
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS Description Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services (CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	8,572.46 4,598.75 66,735.24 18,000.00 360.00	130,507.15 - - - 66,735.24 - 17,930.71 25.01
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Earnings Cash Description Cash with Fiscal agent to payments of refunded bonds escrow	8,572.46 4,598.75 66,735.24 18,000.00 360.00	130,507.15 - - - 66,735.24 - 17,930.71 25.01
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus:	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obstactive payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description fund 210, Debt Service:  Tend balance as provided in prior school year	8,572.46 4,598.75 66,735.24 18,000.00 360.00	130,507.15 - - - 17,930.71 25.01 440.85
Account # 11XX 1220 9200/730 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Other Service, Investment of SBA Sinking Fund Earnings Cash Other Service, Investment of SBA Sinking Fund Earnings Cash Other Service, Investment of SBA Sinking Fund Earnings Cash Other Service, Investment of SBA Sinking Fund Earnings Cash Other Service, Investment of SBA Sinking Fund Earnings Cash Other Service, Investment Of SBA Sinking Fund Service, Investment of SBA Sinking Fund Earnings Cash Other Service, Investment Of SBA Sinking Fund Service, Investment of SBA Sinking Fund Earnings Cash Other Service, Investment Of SBA Sinking Fund Earnings Cash Other Service, Investment Of SBA Sinking Fund Earnings Cash Other Service, Investment Of SBA Sinking Fund Earnings Cash Other Service, Investment Other SBA Sinking Fund Earnings Cash Other Service, Investment Oth	8,572.46 4,598.75 66,735.24 18,000.00 360.00	130,507.15 - - - 17,930.71 25.01 440.85 17,930.71
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/730 9200/730 9200/730 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  Denotativity in fund 210, Debt Service:  Indicativity in fund 210, Debt Service:  Description De	8,572.46 4,598.75 66,735.24 18,000.00 360.00	130,507.15 - - - 17,930.71 25.01 440.85
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in' Refunded	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Other Service, Investment of SBA Sinking Fund Earnings Cash Other Service, Investment of SBA Sinking Fund Earnings Cash Other Service, Investment of SBA Sinking Fund Earnings Cash Other Service, Investment of SBA Sinking Fund Earnings Cash Other Service, Investment of SBA Sinking Fund Earnings Cash Other Service, Investment Of SBA Sinking Fund Service, Investment of SBA Sinking Fund Earnings Cash Other Service, Investment Of SBA Sinking Fund Service, Investment of SBA Sinking Fund Earnings Cash Other Service, Investment Of SBA Sinking Fund Earnings Cash Other Service, Investment Of SBA Sinking Fund Earnings Cash Other Service, Investment Of SBA Sinking Fund Earnings Cash Other Service, Investment Other SBA Sinking Fund Earnings Cash Other Service, Investment Oth	8,572.46 4,598.75 66,735.24 18,000.00 360.00	130,507.15 - - - 17,930.71 25.01 440.85 17,930.71
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in' Refunded	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Observice payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pon of activity in fund 210, Debt Service:  The withheld terest (revenue on withheld MVLR)  The debt of the proceeds of the proceed	8,572.46 4,598.75 66,735.24 18,000.00 360.00	130,507.15 - - - 17,930.71 25.01 440.85 17,930.71
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 9200/730 9200/730 9200/730 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in' Refunded Premiur Less: Principa	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  and balance as provided in prior school year  swithheld terest (revenue on withheld MVLR) and payments	8,572.46 4,598.75 66,735.24 18,000.00 360.00	130,507.15  17,930.71 25.01 440.85  17,930.71 25.01 18,000.00
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 9200/730 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in Refunded Premiur Less: Principa Interest	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  Indicated the service of the payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  Indicated the service of the payments of refunded bonds  Description of proceeds In on refunded bonds  Description of payments Description of payments Description of payments Description of prior school year Description of payments Description of paymen	8,572.46 4,598.75 66,735.24 18,000.00 360.00	130,507.15  17,930.71 25.01 440.85  17,930.71 25.01 18,000.00 360.00
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution.  Pot Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pon of activity in fund 210, Debt Service:  In displayments are provided in prior school year  Sexpenditure and fees (fees on bond interest above)	8,572.46 4,598.75 66,735.24 18,000.00 360.00	130,507.15  17,930.71 25.01 440.85  17,930.71 25.01 18,000.00
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus:	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  Indicated the service of the payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  Indicated the service of the payments of refunded bonds  Description of proceeds In on refunded bonds  Description of payments Description of payments Description of payments Description of prior school year Description of payments Description of paymen	8,572.46 4,598.75 66,735.24 18,000.00 360.00	130,507.15  17,930.71 25.01 440.85  17,930.71 25.01 18,000.00 360.00
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arranges.  Deferred Revenues - Unavailable, CO&DS disbursements, and arranges.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description Rederest payable Description Rederest payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Rederest payable Description Rederest payments and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Description Rederest payments of refunded bonds escrow  Description Rederest payments of refunded bonds Description Rederest payments Description Red	8,572.46 4,598.75 66,735.24 18,000.00 360.00	130,507.15  17,930.71 25.01 440.85  17,930.71 25.01 18,000.00 360.00

**Escambia County School District** 

Entries resu			
	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<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 3715	Discounts on Refunding Bonds 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
	A to refund callable portion of Series 2010-A New Money Bonds due		
from 1/1/202	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 thro	ough 1/1/2022.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No od:	hand refunding for the 2010 20 feest		
	bond refunding for the 2019-20 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	tries:	Debit	Credit
Fund 360 C:	apital Projects, CO&DS		
	——————————————————————————————————————		
Account # 11XX	<u>Description</u> 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	1,000.01	
	Deferred Revenues - Unavailable		
2632	Deletted Revenues - Ottavallable		-
3321	CO&DS Distributed		1,377,112.66
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		, ,
3321 3325	CO&DS Distributed		1,377,112.66 47,358.93
3321 3325 To record C0	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	 	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	  -	
3321 3325 To record C0 2632	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	  -	
3321 3325 To record CO 2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	, ,
3321 3325 To record CO 2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and	-	, ,
3321 3325 To record CC 2632 3321 3325 To record PY investment e	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	, ,
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund	-	, ,
3321 3325 To record CC 2632 3321 3325 To record PY investment e	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	- 24,217.14	
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account #	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description	- 24,217.14	
3321 3325 To record CC 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  peneral Fund  Description Professional and Technical Services	- 24,217.14	47,358.93 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- 24,217.14	47,358.93 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as	- 24,217.14	47,358.93
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	- 24,217.14	47,358.93
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.	24,217.14	47,358.93
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds Description	,	47,358.93
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	158,000.00	47,358.93
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as a conticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	158,000.00 59,355.00	47,358.93
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7000/310 3323 To record an provided in A Fund 210 De Account # 92000/710 9200/720 9200/730 9299/761 2210	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	158,000.00 59,355.00	47,358.93
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	158,000.00 59,355.00	47,358.93 - - - 24,217.14
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	158,000.00 59,355.00	24,217.14 213,146.20
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	158,000.00 59,355.00	24,217.14 24,217.14 213,146.20 297.31
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	158,000.00 59,355.00	24,217.14 24,217.14 - 213,146.20 297.31
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 GA Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	158,000.00 59,355.00	24,217.14 24,217.14 213,146.20 297.31
3321 3325 To record CC 2632 3321 3325 To record Phinvestment e Fund 100 Gc Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reli	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment	158,000.00 59,355.00	24,217.14 24,217.14 213,146.20 297.31
3321 3325 To record CC 2632 3321 3325 To record Phinvestment e Fund 100 Gc Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reli	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	158,000.00 59,355.00	24,217.14 24,217.14 213,146.20 297.31
3321 3325 To record CO 2632 3321 3325 To record Prinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal Agent To Principal Interest Payable Cash With Fiscal Principal Interest Payable C	158,000.00 59,355.00	24,217.14 24,217.14 213,146.20 297.31
3321 3325 To record CO 2632 3321 3325 To record Prinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:	158,000.00 59,355.00	24,217.14 24,217.14 213,146.20 297.31 4,007.32
3321 3325 To record CO 2632 3321 3325 To record Prinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladance refuagent. Reconciliati Beginning fu	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal Agent To Principal Interest Payable Cash With Fiscal Principal Interest Payable C	158,000.00 59,355.00	24,217.14 24,217.14 213,146.20 297.31 4,007.32
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus:	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description On SBA Sinking Fund Earnings Cash Description On SBA Sinking Fund Earnings Cash Description On of activity in fund 210, Debt Service:	158,000.00 59,355.00	24,217.14 24,217.14 213,146.20 297.31 4,007.32
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 GA Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fu Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  Ind balance as provided in prior school year	158,000.00 59,355.00	24,217.14 24,217.14 213,146.20 297.31 4,007.32 30,148.75 213,146.20
3321 3325 To record CO 2632 3321 3325 To record Phinvestment e Fund 100 Go Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond in	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	158,000.00 59,355.00	24,217.14 24,217.14 213,146.20 297.31 4,007.32 30,148.75 213,146.20 297.31
3321 3325 To record CO 2632 3321 3325 To record Prinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadrance refuadrance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  Ind balance as provided in prior school year	158,000.00 59,355.00	24,217.14 24,217.14 213,146.20 297.31 4,007.32 30,148.75 213,146.20 297.31
3321 3325 To record CO 2632 3321 3325 To record Prinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadrance refuadrance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	158,000.00 59,355.00	24,217.14 24,217.14 213,146.20 297.31 4,007.32 30,148.75 213,146.20 297.31 126,000.00
3321 3325 To record CO 2632 3321 3325 To record Prinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadvance refua	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	158,000.00 59,355.00	24,217.14 24,217.14 213,146.20 297.31 4,007.32 30,148.75 213,146.20 297.31 126,000.00
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gd Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiun Less: Principa Interest	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  In diablance as provided in prior school year  S withheld Interest (revenue on withheld MVLR) and payments and payments and payments are expenditure	158,000.00 59,355.00	24,217.14 24,217.14 213,146.20 297.31 4,007.32 30,148.75 213,146.20 297.31 126,000.00 24,818.31 158,000.00 59,355.00
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 GA Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principia Interest Dues a	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Individual cash provided in prior school year  S withheld Interest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on withheld MVLR) Description The service of the service	158,000.00 59,355.00	24,217.14 24,217.14 213,146.20 297.31 4,007.32 30,148.75 213,146.20 297.31 126,000.00 24,818.31 158,000.00 59,355.00 95.83
3321 3325 To record CO 2632 3321 3325 To record Prinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, reliadvance refuadrance refundrance refundran	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Ind balance as provided in prior school year  S withheld terest (revenue on withheld MVLR) ed bond proceeds on on refunded bonds  all payments expenditure ind fees (fees on bond interest above) ints to refunded bonds escrow agent	158,000.00 59,355.00	24,217.14 24,217.14 213,146.20 297.31 4,007.32 30,148.75 213,146.20 297.31 126,000.00 24,818.31 158,000.00 59,355.00 95.83 150,234.22
3321 3325 To record CO 2632 3321 3325 To record Prinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Individual cash provided in prior school year  Si withheld Interest (revenue on withheld MVLR)  Red bond proceeds Interest (revenue on withheld MVLR)  Red bond proceeds Interest (revenue on withheld MVLR)  Red payments  Respenditure  Red payments  Respenditure  Red fees on bond interest above)  Red fees on refunded bonds (admin and underwriter fees)	158,000.00 59,355.00	24,217.14 24,217.14 213,146.20 297.31 4,007.32 30,148.75 213,146.20 297.31 126,000.00 24,818.31 158,000.00 59,355.00 95.83 150,234.22
3321 3325 To record CO 2632 3321 3325 To record Prinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Ind balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR)  ed bond proceeds Interest (revenue on withheld bonds escrow agent  Interest (revenue on refunded bonds (admin and underwriter fees)	158,000.00 59,355.00	24,217.14 24,217.14 213,146.20 297.31 4,007.32 30,148.75 213,146.20 297.31 126,000.00 24,818.31 158,000.00

Flagler County School District

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2010-A New Money Bonds due		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ough 1/1/2022.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description Cook with Figure Agents		
1114 9200/730	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	<del>-</del> -	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2019-20 fiscal year.		
	ebt Service, SBE/COBI Bonds  Description		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	trios:	Debit	Credit
		<u>DCDIL</u>	<u> Orcuit</u>
	upital Projects, CO&DS		
Account # 11XX	<u>Description</u> 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		-
			000 04 4 70
3321	CO&DS Distributed		389,214.76
3325	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.		389,214.76 14,576.68
3325 To record CO	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		,
3325 To record CC 2632	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year		,
3325 To record CC 2632 3321	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed	-	,
3325 To record CC 2632 3321 3325	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed  Interest on Undistributed CO&DS		,
3325 To record CC 2632 3321 3325 To record PY	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed  Interest on Undistributed CO&DS  ' Deferred Revenues - Unavailable, CO&DS disbursements, and		,
3325 To record CC 2632 3321 3325 To record PY investment e	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	·	,
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and armings.  eneral Fund	-	,
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account #	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	- 7,453.83	,
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	7,453.83	14,576.68 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	7,453.83	14,576.68 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	7,453.83	14,576.68 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record arr provided in A	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	7,453.83	14,576.68 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record arr provided in A Fund 210 Dc Account #	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  OEferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional work of the Florida Constitution.  Ounts withheld from MVLR for actual administration fees as criticle XII, Section 9, Subsection (d) of the Florida Constitution.  Oest Service, SBE/COBI Bonds Description	·	14,576.68 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	91,000.00	14,576.68 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	91,000.00 11,220.00	14,576.68 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	91,000.00	14,576.68 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record arr provided in A	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	91,000.00 11,220.00	,
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	91,000.00 11,220.00	14,576.68 - - - 7,453.83
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	91,000.00 11,220.00	14,576.68 - - - 7,453.83 7,453.83
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	91,000.00 11,220.00	14,576.68 - - 7,453.83 7,453.83
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	91,000.00 11,220.00	14,576.68 - - - 7,453.83 7,453.83
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	91,000.00 11,220.00	14,576.68 - - 7,453.83 7,453.83
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	91,000.00 11,220.00	14,576.68 - - 7,453.83 7,453.83
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	91,000.00 11,220.00	14,576.68 - - 7,453.83 7,453.83
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	91,000.00 11,220.00	14,576.68 - - 7,453.83 7,453.83
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services  CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description  To Reference of the Payable of the Service investment and the Service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  To not activity in fund 210, Debt Service:	91,000.00 11,220.00	14,576.68 - - 7,453.83 7,453.83
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed  Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  COWDS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description  Redemption of Principal Interest  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	91,000.00 11,220.00	14,576.68 - - - - 7,453.83 7,453.84 100,253.41 139.84 1,871.82
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	91,000.00 11,220.00	14,576.68  100,253.41 139.84 1,871.82  5,831.24 100,253.41
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	91,000.00 11,220.00	14,576.68 - - - 7,453.83 7,453.83 100,253.41 139.84 1,871.82
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as  rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description SBA Sinking Fund Earning Fund Earning Fund Earning Fund Earning Fund Earning Fund Earning F	91,000.00 11,220.00	14,576.68  100,253.41 139.84 1,871.82  5,831.24 100,253.41
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiun	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	91,000.00 11,220.00	14,576.68  100,253.41 139.84 1,871.82  5,831.24 100,253.41
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less:	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	91,000.00 11,220.00	14,576.68
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fun Plus: CO&DS Bond in Refund Premiun Less: Principa	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as  rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description SBA Sinking Fund Earning Fund Earning Fund Earning Fund Earning Fund Earning Fund Earning F	91,000.00 11,220.00	14,576.68  100,253.41 139.84 1,871.82  5,831.24 100,253.41
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues an	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	91,000.00 11,220.00	14,576.68
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	91,000.00 11,220.00	14,576.68  100,253.41 139.84 1,871.82  5,831.24  100,253.41 139.84 91,000.00 11,220.00
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	91,000.00 11,220.00	14,576.68  100,253.41 139.84 1,871.82  5,831.24  100,253.41 139.84 91,000.00 11,220.00
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	91,000.00 11,220.00	14,576.68  100,253.41 139.84 1,871.82  5,831.24  100,253.41 139.84 91,000.00 11,220.00

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

F-4.1	Franklin County School District		
	ting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca Account #	pital Projects, COBI Bonds  Description		
11XX	<u>Description</u> Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2019-20 fiscal year.		
	bt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2010-A New Money Bonds due		
from 1/1/2021 1/1/2021 thro	through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	- -	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance b	oond refunding for the 2019-20 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210 Sinking fund	Accrued Interest Payable accrual for interest included in refunding.		-
	· ·		
Year-end ent		<u>Debit</u>	Credit
	pital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	4E 0E4 70	
1220	Due from Other Agencies	45,954.79 87.55	
9200/730	Dues and Fees (Administrative expense)	46.97	
9200/710 2632	Interest 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		
	Deletred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed	-	-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	-	-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	-
3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	•	-
3321 3325 To record PY investment ea	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	-
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund Description Professional and Technical Services	681.57	-
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	681.57	- - 681.57
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund Description Professional and Technical Services	681.57	- - 681.57
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Air	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	681.57	- - 681.57
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Air	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	681.57	- - 681.57
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  meral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal	681.57	- - 681.57
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  meral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest	- 681.57 - -	- - 681.57
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  meral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal	- 681.57 - - -	- - 681.57
3321 3325 To record PY investment early fund 100 Ge Account # 7200/310 3323 To record amprovided in Air Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 681.57 - - - -	- - 681.57
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 681.57 - - - -	- - 681.57
3321 3325 To record PY investment early fund 100 Ge Account # 7200/310 3323 To record amprovided in Air Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- 681.57 - - - -	- - 681.57
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- - - - - -	- 681.57
3321 3325 To record PY investment earlier from 100 Ge  Account # 7200/310 3323 To record amprovided in Air from 210 De  Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  meral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	- - - - - -	- - 681.57
3321 3325 To record PY investment ea  Fund 100 Ge  Account # 7200/310 3323 To record am provided in Ai  Fund 210 De  Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Meral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution.  Material Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment the dees, reversal of accrued interest, and transfer of prior year	- - - - - -	- - 681.57
3321 3325 To record PY investment ea  Fund 100 Ge  Account # 7200/310 3323 To record am provided in Ai  Fund 210 De  Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  meral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	- - - - - -	- 681.57
3321 3325 To record PY investment earnings, relading a size of the control of the	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services	- 681.57	- - 681.57
3321 3325 To record PY investment early fund 100 Ge Account # 7200/310 3323 To record amprovided in Air Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refund agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services	- 681.57	- - - - - -
3321 3325 To record PY investment early fund 100 Ge Account # 7200/310 3323 To record amprovided in Air Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refund agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services	- - - - - -	- - - - - -
3321 3325 To record PY investment earlings and the second of the second	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Meral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld	- - - - - -	- - - - - - -
3321 3325 To record PY investment early fund 100 Ge Account # 7200/310 3323 To record am provided in Arly fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refun agent.  Reconciliation Beginning fur Plus: CO&DS Bond interestment of the control of the	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  did balance as provided in prior school year  withheld erest (revenue on withheld MVLR)	- 681.57	- - - - - - -
3321 3325 To record PY investment examples of the second PY investment examples of th	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services	- 681.57	- - - - - - - -
3321 3325 To record PY investment examples of the second PY investment examples of th	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  did balance as provided in prior school year  withheld erest (revenue on withheld MVLR)	681.57	- - - - - - - - - -
3321 3325 To record PY investment early for the state of	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services	- - - - - - -	- - - - - - - - - -
3321 3325 To record PY investment exit investm	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and fees a	- 681.57	- - - - - - - - - - -
3321 3325 To record PY investment examples of the second PY investment examples of th	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services	- 681.57	- - - - - - - - - - - - - -
3321 3325 To record PY investment early investment early for the provided in Air Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent.  Reconciliation Beginning fur Plus: CO&DS Bond int Refunder Premium Less: Principa Interest Dues and Paymen Dues and Paymen Dues and Paymen Puses and Puses and Paymen Puses and	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services	- 681.57	- - - - - - - - - - - - - - -
3321 3325 To record PY investment early investment early for the provided in Air Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent.  Reconciliation Beginning fur Plus: CO&DS Bond int Refunder Premium Less: Principa Interest Dues and Paymen Dues and Paymen Dues and Paymen Puses and Puses and Paymen Puses and	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description  Professional and Technical Services	- - - - - - -	- - - - - - - - - - - - - - - - - - -

**Gadsden County School District** 

Entries resu			
	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	- -	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2010-A New Money Bonds due 1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	bugh 1/1/2022.		
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	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 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	tries:	Debit	Credit
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> 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
	D&DS disbursements, investment earnings, and treasury fees.		8,548.50
		-	8,548.50
To record CO	D&DS disbursements, investment earnings, and treasury fees.	-	8,548.50
To record CO 2632	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	-	8,548.50 - -
To record CC 2632 3321 3325 To record PY	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and	-	8,548.50 - -
To record CC 2632 3321 3325	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and	-	8,548.50 - - -
To record CC 2632 3321 3325 To record PY	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	8,548.50 - -
To record CC 2632 3321 3325 To record PY investment e	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	8,548.50 - -
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- 4,371.30	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	4,371.30	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	4,371.30	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	4,371.30	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	4,371.30	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	4,371.30	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	24,000.00	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds Description Redemption of Principal Interest	24,000.00 480.00	-
To record CC 2632 3321 3325 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Poscription Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	24,000.00	-
To record CC 2632 3321 3325 3325 To record PY investment e Fund 100 Ge Account # 7300/310 3323 To record am provided in A Fund 210 De 4 Paccount # Paccoun	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	24,000.00 480.00	-
To record CC 2632 3321 3325 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Poscription Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	24,000.00 480.00	-
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arrnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	24,000.00 480.00	4,371.30 - - 24,156.15
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	24,000.00 480.00	4,371.30 4,371.30
To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record an provided in A Fund 210 Dc Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	24,000.00 480.00	- - 4,371.30
To record CC 2632 3321 3325 3325 370 record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description  Professional and Technical Services CO&DS Withheld for Administration  / Description  Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  / Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment	24,000.00 480.00	4,371.30 4,371.30 - 24,156.15 33.69
To record CC 2632 3321 3325 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	24,000.00 480.00	4,371.30 4,371.30 - 24,156.15 33.69
To record CC 2632 3321 3325 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description  Professional and Technical Services CO&DS Withheld for Administration  / Description  Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  / Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment	24,000.00 480.00	4,371.30 4,371.30 - 24,156.15 33.69
To record CC 2632 3321 3325 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	24,000.00 480.00	4,371.30 4,371.30 - 24,156.15 33.69
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 9210 1114 3322 3326 11XX To record de earnings, rela agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	24,000.00 480.00	4,371.30 4,371.30 - 24,156.15 33.69
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service:	24,000.00 480.00	4,371.30 4,371.30 - 24,156.15 33.69
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	24,000.00 480.00	4,371.30 4,371.30 24,156.15 33.69 339.43
To record CC 2632 3321 3325 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description  Professional and Technical Services CO&DS Withheld for Administration  / Description  Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  / Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service:  Ind balance as provided in prior school year  S withheld	24,000.00 480.00	24,156.15 33.69 339.43 24,156.15
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  / Swithheld Interest (revenue on withheld MVLR)	24,000.00 480.00	24,156.15 33.69 339.43
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7700/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service: Indiana dea service on withheld for the content of the co	24,000.00 480.00	24,156.15 33.69 339.43 24,156.15
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33326 311XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  / Swithheld Interest (revenue on withheld MVLR)	24,000.00 480.00	24,156.15 33.69 339.43 24,156.15
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refundd Premiur Less:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) deb bond proceeds In on refunded bonds  Town of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Description Town of the Florida Constitution Town of the Florid	24,000.00 480.00	24,156.15 33.69 339.43 24,156.15
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel; advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld iterest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds  all payments	24,000.00 480.00	339.43 24,156.15 33.69 339.43 24,156.15 33.69
To record CC 2632 3321 3325 3325 3327 3328 3329 To record PY investment e Fund 100 Ge Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  / Withheld Interest (revenue on withheld MVLR)  / On or factivity in fund 210, Debt Service: Ind balance as provided in prior school year  / Withheld Interest (revenue on withheld MVLR)	24,000.00 480.00	339.43 24,156.15 33.69 339.43 24,156.15 33.69
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year Swithheld iterest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds  all payments	24,000.00 480.00	339.43 24,156.15 33.69 339.43 24,156.15 33.69
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writele XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  / Swithheld Interest (revenue on withheld MVLR)  / Swithheld Interest (revenue on withheld MVLR)  / Swithheld Interest (revenue on withheld MVLR)  / Swithheld Interest (revenue on bond interest above)	24,000.00 480.00	339.43 24,156.15 33.69 339.43 24,156.15 33.69 - - 24,000.00 480.00 49.27
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7700/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues an Paymer Dues an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description  Professional and Technical Services CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service:  Indibalance as provided in prior school year  S withheld  Iterest (revenue on withheld MVLR)  ed bond proceeds In on refunded bonds  all payments expenditure Indifese on bond interest above) Into refunded bonds escrow agent Indifese on refunded bonds (admin and underwriter fees) Into on refunded bonds	24,000.00 480.00	339.43 24,156.15 33.69 339.43 24,156.15 33.69 - - 24,000.00 480.00 49.27

	Iting from bond issuance and refunding:	Debit	Credit
		DUM	Jieun
	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
	A to refund callable portion of Series 2010-A New Money Bonds due		
from 1/1/202	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ough 1/1/2022. ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715	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 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	tries.	Debit	Credit
	apital Projects, CO&DS		
Account #	Description		
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 3325	CO&DS Distributed Interest on Undistributed CO&DS		103,744.64 3,149.64
	D&DS disbursements, investment earnings, and treasury fees.		0,140.04
	<b>3</b> -, ,		
2632	Deferred Revenues - Unavailable - Prior Year	-	
	CO&DS Distributed		
3321	laterant on Hadintihated COSDC		-
3325	Interest on Undistributed CO&DS		-
3325 To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		-
3325 To record PY investment e	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		<u> </u>
3325 To record PY investment e Fund 100 Ge	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
3325 To record PY investment e Fund 100 Ge Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Seneral Fund  Description	4.040.50	-
3325 To record PY investment e Fund 100 Ge Account # 7200/310	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	1,610.58	1 610 50
3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Seneral Fund  Description	1,610.58	1,610.58
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	1,610.58	1,610.58
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	1,610.58	1,610.58
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution.  Debt Service, SBE/COBI Bonds	1,610.58	1,610.58
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	1,610.58 2,000.00	1,610.58
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description  Description	,, , , , ,	1,610.58
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730	Description Counts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Description Professional and Technical Services CO&DS Withheld for Administration Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	2,000.00 40.00 4.11	1,610.58
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Description Total Service, SBE/COBI Bonds  Description Professional and Technical Services CO&DS Withheld for Administration Total Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	2,000.00 40.00	1,610.58
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Description Touchest Service, SBE/COBI Bonds  Description Professional and Technical Services CO&DS Withheld for Administration Touchts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	2,000.00 40.00 4.11	1,610.58
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Description Professional and Technical Services CO&DS Withheld for Administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	2,000.00 40.00 4.11	1,610.58 1,610.58
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114	Description Touchest Service, SBE/COBI Bonds  Description Professional and Technical Services CO&DS Withheld for Administration Touchts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	2,000.00 40.00 4.11	_
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	2,000.00 40.00 4.11	2,016.78
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	2,000.00 40.00 4.11	- 2,016.78 2.81
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, relations	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	2,000.00 40.00 4.11	- 2,016.78 2.81
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	2,000.00 40.00 4.11	- 2,016.78 2.81
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, relations	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	2,000.00 40.00 4.11	- 2,016.78 2.81
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	2,000.00 40.00 4.11	2,016.78 2.81 24.52
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description	2,000.00 40.00 4.11	- 2,016.78 2.81
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Observed Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Observed Agents O	2,000.00 40.00 4.11	2,016.78 2.81 24.52
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Ton of activity in fund 210, Debt Service:  Individual Service Swithheld	2,000.00 40.00 4.11	2,016.78 2.81 24.52 24.52 2,016.78
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Company of the Florida Constitution.  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Company of the Florida Constitution.  Cown of Swithheld for Gebt Service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Company of the Florida Constitution.  Cown of activity in fund 210, Debt Service:	2,000.00 40.00 4.11	2,016.78 2.81 24.52
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Ton of activity in fund 210, Debt Service:  Individual Service Swithheld	2,000.00 40.00 4.11	2,016.78 2.81 24.52 24.52 2,016.78
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund	Description Possional and Technical Services CO&DS Withheld for Administration Possional and Technical Services CO&DS Withheld for Administration Pounts withheld from MVLR for actual administration fees as Possional and Technical Services CO&DS Withheld for Administration fees as Possional Service, SEE/COBI Bonds Possional Periods Pos	2,000.00 40.00 4.11	2,016.78 2.81 24.52 24.52 2,016.78
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus: CO&DS Bond in Refundd Premiunt Less: Principa:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Brown Service Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Compared to the First Service of Prior year and the Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year and inding cash with fiscal agent to payments of refunded bonds escrow  Compared to the First Service of Prior Service of Prior year and balance as provided in prior school year  Service of Service on withheld MVLR)  Brown Service on Withheld MVLR)	2,000.00 40.00 4.11	2,016.78 2.81 24.52 24.52 2,016.78
3325 To record PY investment e  Fund 100 Get  Account # 7200/310 3323 To record am provided in A  Fund 210 Det  Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent.  Reconciliati Beginning fun Plus: CO&DS Bond in Refundd Premiun Less: Principa Interest	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest of the service of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Province of the service payments of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Province of the service on withheld MVLR)  Red bond proceeds on or refunded bonds  Professional and Technical Services of Service of the Florida Constitution of the Florida Constitut	2,000.00 40.00 4.11	24.52 2,016.78 24.52 2,016.78 2.81 - - 2,000.00 40.00
3325 To record PY investment e  Fund 100 Get  Account # 7200/310 3323 To record am provided in A  Fund 210 Det  Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati  Beginning fur Plus:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  S withheld terest (revenue on withheld MVLR) ed bond proceeds an on refunded bonds al payments expenditure and fees (fees on bond interest above)	2,000.00 40.00 4.11	2,016.78 2.81 24.52 2,016.78 2.81 - - 2,000.00
3325 To record PY investment e  Fund 100 Get  Account # 7200/310 3323 To record am provided in A  Fund 210 Det  Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues an Paymer	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicate the service on withheld MVLR) and balance as provided in prior school year Swithheld terest (revenue on withheld MVLR) and payments expenditure and fees (fees on bond interest above) and service (fees on bond interest above) and the service on the service and transfer of prior year and fees (fees on bond interest above) and the service payments are payments and fees (fees on bond interest above) and the service of the service and transfer of prior year and transf	2,000.00 40.00 4.11	24.52 2,016.78 24.52 2,016.78 2.81 - - 2,000.00 40.00
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 33226 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au Paymer Dues au	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  S withheld terest (revenue on withheld MVLR) ed bond proceeds an on refunded bonds al payments expenditure and fees (fees on bond interest above)	2,000.00 40.00 4.11	24.52 2,016.78 24.52 2,016.78 2.81 - - 2,000.00 40.00

Glades County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		_
No new mone	ey bond issues for the 2019-20 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2010-A New Money Bonds due		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ough 1/1/2022.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	=	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance I	bond refunding for the 2019-20 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable	_	_
	accrual for interest included in refunding.		
	•	'	
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	<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	65.63	
9200/710 2632	Interest Deferred Revenues - Unavailable	65.63	- 62 545 53
9200/710	Interest	65.63	- 62,545.53 1,862.65
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed	65.63	
9200/710 2632 3321 3325 To record CC	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	65.63	
9200/710 2632 3321 3325 To record CC	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	65.63	
9200/710 2632 3321 3325 To record CC 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	65.63 -	
9200/710 2632 3321 3325 To record CC 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description	-	
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services	- 952.47	1,862.65 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	-	
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional Services as a service of the professional and Technical Services CO&DS Withheld for Administration fees as	-	1,862.65 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	1,862.65 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Det Service, SBE/COBI Bonds	-	1,862.65 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description	-	1,862.65 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal	-	1,862.65 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest	-	1,862.65 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	-	1,862.65 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest	-	1,862.65 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Description Description Professional Administration (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	-	1,862.65 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9299/761 2210	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	-	1,862.65 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&D disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Profuncts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	1,862.65 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	-	1,862.65 - -
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9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	-	1,862.65 - -
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9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	-	1,862.65 - -
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9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Earnings Cash Description SBA Sinking Fund Earning SBA Sinking Fund Earning SBA Sink	-	1,862.65 - -
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**Gulf County School District** 

	lting from bond issuance and refunding: pital Projects, COBI Bond <u>s</u>	<u>Debit</u>	Credit
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds		-
	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 Sarias 2020	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2010-A New Money Bonds due 1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ough 1/1/2022.		
	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715 3792	Premium on Sale of Refunding Bonds		<del>-</del>
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	Accided interest i dyabie (ellikilig i dila Accidate)		-
No advance	bond refunding for the 2019-20 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	<u>-</u>	
2210	Accrued Interest Payable	_	-
	accrual for interest included in refunding.		
-			
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<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		70.475.00
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		72,475.33 2,518.79
	D&DS disbursements, investment earnings, and treasury fees.		2,510.79
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 100 G	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	1,287.99	
3323	CO&DS Withheld for Administration		1,287.99
	nounts withheld from MVLR for actual administration fees as		
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
•	est del vice, del com bolida		
•	Description		
Fund 210 De Account # 9200/710	Description Redemption of Principal	12,000.00	
Fund 210 De Account # 9200/710 9200/720	<u>Description</u> Redemption of Principal Interest	240.00	
Fund 210 De Account # 9200/710 9200/720 9200/730	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees		
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	240.00	
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	240.00	
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	240.00	-
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	240.00	- 12,102.68
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	240.00	16.88
Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	240.00	
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	240.00	16.88
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	240.00	16.88
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	240.00	16.88
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	240.00	16.88
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	240.00	16.88
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	240.00	16.88
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  and balance as provided in prior school year	240.00	16.88 145.13
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year swithheld	240.00	16.88 145.13 145.13 12,102.68
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year swithheld terest (revenue on withheld MVLR)	240.00	16.88 145.13
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year swithheld terest (revenue on withheld MVLR) ed bond proceeds	240.00	16.88 145.13 145.13 12,102.68
Fund 210 De  Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year swithheld terest (revenue on withheld MVLR)	240.00	16.88 145.13 145.13 12,102.68
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11144 33326 11XX To record de earnings, rel: advance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicate the bond bonds in prior school year  is withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds	240.00	145.13 145.13 145.13 12,102.68 16.88
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year swithheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds and payments	240.00	145.13 145.13 145.13 12,102.68 16.88
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadrance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year is withheld terest (revenue on withheld MVLR) ed bond proceeds on on refunded bonds all payments expenditure	240.00	145.13 145.13 12,102.68 16.88 - - 12,000.00 240.00
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year swithheld terest (revenue on withheld MVLR) ed bond proceeds an on refunded bonds all payments expenditure and fees (fees on bond interest above)	240.00	145.13 145.13 145.13 12,102.68 16.88
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year swithheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds all payments expenditure and fees (fees on bond interest above) and the service of the	240.00	145.13 145.13 12,102.68 16.88 - - 12,000.00 240.00
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principal Interest Dues a Paymer Dues a	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year swithheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds  all payments expenditure and fees (fees on bond interest above) and fees (fees on refunded bonds (admin and underwriter fees)	240.00	145.13 145.13 12,102.68 16.88 - - 12,000.00 240.00
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiur Less: Principal Interest Dues a Paymer Dues a	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year is withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds  all payments expenditure and fees (fees on bond interest above) ints to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) int on refunded bonds	240.00	145.13 145.13 12,102.68 16.88 - - 12,000.00 240.00

Hamilton County School District

	Iting from bond issuance and refunding:	Debit	Credit
Fund 240 C	apital Projects, COBI Bonds	<u> </u>	<u> </u>
Account # 11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
from 1/1/202	A to refund callable portion of Series 2010-A New Money Bonds due 1 through 1/1/2030 and Series 2010-A Refunding Bonds due from bugh 1/1/2022.		
	ebt Service Advance Bond Refunding  Description		
Account # 1114	Description  Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2019-20 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash	-	
	Accrued Interest Payable accrual for interest included in refunding.		-
Oli likili g Turiu	actival for interest included in retainanty.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<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 3321	Deferred Revenues - Unavailable CO&DS Distributed		- 68,316.97
3325	Interest on Undistributed CO&DS		2,214.77
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	:
2632 3321 3325 To record PY	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  ' Deferred Revenues - Unavailable, CO&DS disbursements, and	-	-
2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	-
2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Eneral Fund	-	:
2632 3321 3325 To record PY investment e Fund 100 Go Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description	- 4 400 50	÷
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services	1,132.53	1 122 52
2632 3321 3325 To record Phinvestment e Fund 100 Gr Account # 7200/310 3323	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration	1,132.53	1,132.53
2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as	1,132.53	- - 1,132.53
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	1,132.53	- - 1,132.53
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,132.53	- - 1,132.53
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description  Description  Description		- - 1,132.53
2632 3321 3325 To record Phinvestment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	6,000.00	- - 1,132.53
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal		- - 1,132.53
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Distribution MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest	6,000.00 120.00	- - 1,132.53
2632 3321 3325 To record PY investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	6,000.00 120.00 12.34	- - 1,132.53
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	6,000.00 120.00 12.34	
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	6,000.00 120.00 12.34	6,052.50
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	6,000.00 120.00 12.34	- 6,052.50 8.44
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	6,000.00 120.00 12.34	6,052.50
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	6,000.00 120.00 12.34	- 6,052.50 8.44
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reli	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	6,000.00 120.00 12.34	- 6,052.50 8.44
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reli	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	6,000.00 120.00 12.34	- 6,052.50 8.44
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description	6,000.00 120.00 12.34	- 6,052.50 8.44
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Redemption of Principal	6,000.00 120.00 12.34	- 6,052.50 8.44 71.40
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description	6,000.00 120.00 12.34	- 6,052.50 8.44
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reliadvance refuagent.  Reconciliati Beginning fu Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated the service of the service	6,000.00 120.00 12.34	6,052.50 8.44 71.40
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel; advance refu agent.  Reconciliati Beginning fu Plus: CO&DS	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual Coad Submitheld  Withheld	6,000.00 120.00 12.34	71.40 6,052.50 8.44 71.40
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld for MVLR for actual administration fees as a criticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Denote activity in fund 210, Debt Service: Individual content of the prior school year  Swithheld Interest (revenue on withheld MVLR)	6,000.00 120.00 12.34	6,052.50 8.44 71.40
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 3023 3023 3027 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual Coad Submitheld  Withheld	6,000.00 120.00 12.34	71.40 6,052.50 8.44 71.40
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 3023 3023 3027 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Other Service Payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indicate the service on withheld MVLR)  Swithheld Interest (revenue on withheld MVLR)  Description  Redemption of Principal Interest (revenue on withheld MVLR)  Description  Redemption of Principal Interest (revenue on withheld MVLR)  Description  Redemption of Principal Interest (revenue on withheld MVLR)  Description  Redemption of Principal Interest (revenue on withheld MVLR)	6,000.00 120.00 12.34	71.40 6,052.50 8.44 71.40
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description  SBA Sinking Fund Earnings Cash  Description  The service of the Florida Constitution.  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description  The service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  The service payments of the service of prior year unding cash with fiscal agent to payments of refunded bonds escrow  The service of the ser	6,000.00 120.00 12.34	71.40 6,052.50 8.44 71.40
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiui Less: Principa Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as a priciple XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indibalance as provided in prior school year  Withheld Iterest (revenue on withheld MVLR) Bed bond proceeds In on refunded bonds  Telegraphy Agents	6,000.00 120.00 12.34	71.40 6,052.50 8.44 71.40 6,052.50 8.44 - - 6,000.00 120.00
2632 3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record an provided in Afficial Pr	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds Description	6,000.00 120.00 12.34	71.40 6,052.50 8.44 71.40 6,052.50 8.44 - - 6,000.00
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadrance refuedrance r	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  S withheld terest (revenue on withheld MVLR) ed bond proceeds on on refunded bonds  all payments expenditure and fees (fees on bond interest above) and see (fees on bond interest above) and see (fees on bond interest above) and the service of the prior second gent	6,000.00 120.00 12.34	71.40 6,052.50 8.44 71.40 6,052.50 8.44 - - 6,000.00 120.00
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadrance	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description for SBE/COBI Bonds Description	6,000.00 120.00 12.34	71.40 6,052.50 8.44 71.40 6,052.50 8.44 - - 6,000.00 120.00

Hardee County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	=	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	74,690.03	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	81.24	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	333.00	
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
	A to refund callable portion of Series 2010-A New Money Bonds due		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ugh 1/1/2022.		
	bt Service Advance Bond Refunding		
Account # 1114	Description Cook with Figure / Consider Agents		
9200/730	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriters discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	oond refunding for the 2019-20 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	ries:	Debit	Credit
	pital Projects, CO&DS	<u> 2001.</u>	<u> oroun</u>
Account # 11XX	<u>Description</u> Cash	116,506.96	
11///	Casii		
1220	Due from Other Agencies		
	Due from Other Agencies Dues and Fees (Administrative expense)	369.42 198.18	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	369.42	
9200/730 9200/710 2632	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	369.42	-
9200/730 9200/710 2632 3321	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	369.42	- 111,450.54 5 624 02
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	369.42	- 111,450.54 5,624.02
9200/730 9200/710 2632 3321 3325 To record CC	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	369.42	
9200/730 9200/710 2632 3321 3325 To record CC	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	369.42	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	369.42	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	369.42	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and	369.42	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	369.42	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund	369.42	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account #	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	369.42	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	369.42 198.18	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment examples of the count # 7200/310 3323 To record am	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as	369.42 198.18	5,624.02 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment exits a series of the count #7200/310 3323 To record amprovided in A	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	369.42 198.18	5,624.02 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment exits a series of the count #7200/310 3323 To record amprovided in A	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as	369.42 198.18	5,624.02 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description  Description  Description	369.42 198.18	5,624.02 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal	369.42 198.18 - - 2,875.86	5,624.02 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  & D& Distributed Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest	369.42 198.18 - - 2,875.86 72,000.00 7,290.00	5,624.02 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 3303 3303 3303 3403 3503 3600 3700 3700 3700 3700 3700 3700 37	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal	369.42 198.18 - - 2,875.86	5,624.02 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	369.42 198.18 - - 2,875.86 72,000.00 7,290.00	5,624.02 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	369.42 198.18 - - 2,875.86 72,000.00 7,290.00	5,624.02 - - - 2,875.86
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	369.42 198.18 - - 2,875.86 72,000.00 7,290.00	5,624.02 - - - 2,875.86 - 77,397.60
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	369.42 198.18 - - 2,875.86 72,000.00 7,290.00	5,624.02 - - 2,875.86 2,875.86 107.96
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	369.42 198.18 - - 2,875.86 72,000.00 7,290.00	5,624.02 - - - 2,875.86 - 77,397.60
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/730 3233 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	369.42 198.18 - - 2,875.86 72,000.00 7,290.00	5,624.02 - - 2,875.86 2,875.86 107.96
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 323 320 320 7200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  ot service payments, MVLR withheld for debt service, investment	369.42 198.18 - - 2,875.86 72,000.00 7,290.00	5,624.02 - - 2,875.86 2,875.86 107.96
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3325 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year	369.42 198.18 - - 2,875.86 72,000.00 7,290.00	5,624.02 - - 2,875.86 2,875.86 107.96
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year	369.42 198.18 - - 2,875.86 72,000.00 7,290.00	5,624.02 - - 2,875.86 2,875.86 107.96
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment and of activity in fund 210, Debt Service:	369.42 198.18 - - 2,875.86 72,000.00 7,290.00	5,624.02 - - 2,875.86 2,875.86 107.96
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus:	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  Indicated the service of	369.42 198.18 - - 2,875.86 72,000.00 7,290.00	5,624.02 - - - 2,875.86 2,875.86 107.96 1,819.24
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Interest Service, SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and the service payments of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Poor of activity in fund 210, Debt Service:  Indication of the prior school year withheld	369.42 198.18 - - 2,875.86 72,000.00 7,290.00	5,624.02 - - - 77,397.60 107.96 1,819.24 3,817.32 77,397.60
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 320 70 record am provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and the defees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description fund 210, Debt Service:  De	369.42 198.18 - - 2,875.86 72,000.00 7,290.00	5,624.02
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in' Refunded	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  DeS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description fund 210, Debt Service:  and balance as provided in prior school year  withheld Description fund 210, Debt Service:  Descr	369.42 198.18 - - 2,875.86 72,000.00 7,290.00	5,624.02
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 111XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in' Refunde Premiur	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and the defees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description fund 210, Debt Service:  De	369.42 198.18 - - 2,875.86 72,000.00 7,290.00	5,624.02
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  DeS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description fund 210, Debt Service:  and balance as provided in prior school year  withheld Description fund 210, Debt Service:  Descr	369.42 198.18 - - 2,875.86 72,000.00 7,290.00	5,624.02
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  and balance as provided in prior school year  withheld terest (revenue on withheld MVLR) and bond proceeds and payments expenditure	369.42 198.18 - - 2,875.86 72,000.00 7,290.00	5,624.02
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus:	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  Indibalance as provided in prior school year  withheld terest (revenue on withheld MVLR) and balance as provided in prior school year  withheld terest (revenue on withheld MVLR) and payments expenditure and fees (fees on bond interest above)	369.42 198.18 - - 2,875.86 72,000.00 7,290.00	5,624.02  77,397.60 107.96 1,819.24  3,817.32 77,397.60 107.96 71,000.00 3,839.67 72,000.00 7,290.00 34.80
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds on or refunded bonds  If payments expenditure and fees (fees on bond interest above) and fees (fees on bond interest above) and terefunded bonds escrow agent	369.42 198.18 - - 2,875.86 72,000.00 7,290.00	5,624.02
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in' Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  Indibalance as provided in prior school year  withheld terest (revenue on withheld MVLR) and balance as provided in prior school year  withheld terest (revenue on withheld MVLR) and payments expenditure and fees (fees on bond interest above)	369.42 198.18 - - 2,875.86 72,000.00 7,290.00	5,624.02  77,397.60 107.96 1,819.24  3,817.32 77,397.60 107.96 71,000.00 3,839.67 72,000.00 7,290.00 34.80
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in' Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  & D& Gisbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Description Professional and Technical Services CO&DS Withheld for Administration Interest on Undistributed CO&DS  Description Professional and Technical Services CO&DS Withheld for Administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  ot service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Don of activity in fund 210, Debt Service:  and balance as provided in prior school year  withheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds  In payments expenditure and fees (fees on bond interest above) at to refunded bonds  In payments on refunded bonds  In payments on refunded bonds  In the payments on refunded bonds  In the payments on refunded bonds  In the payments on refunded bonds (admin and underwriter fees)  Interest fees on refunded bonds  In the payments on refunded bonds (admin and underwriter fees)	369.42 198.18 - - 2,875.86 72,000.00 7,290.00	5,624.02

**Hendry County School District** 

<b>Entries resu</b>			
	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3711	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	Description  Nicosity and Delication Microsity Company Referred to a		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
9299/892	Discounts on Refunding Bonds	_	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2010-A New Money Bonds due		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 thro	ough 1/1/2022.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	=	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
-			
No advance	bond refunding for the 2019-20 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable	-	_
	accrual for interest included in refunding.		
-			
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	276,550.78	
1220	Due from Other Agencies	540.31	
9200/730	Dues and Fees (Administrative expense)	289.86	
		200.00	
9200/710	Interest	200.00	
2632	Deferred Revenues - Unavailable	200.00	- 260 155 13
		200.00	- 269,155.13 8,225.82
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed	200.00	- 269,155.13 8,225.82
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	255.55	
2632 3321 3325 To record CC	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	-	
2632 3321 3325 To record CC 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	
2632 3321 3325 To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Y Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund	-	
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund Description	-	
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services	4,206.30	8,225.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	-	
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as	-	8,225.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	8,225.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as	-	8,225.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds Description	4,206.30	8,225.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal	- 4,206.30 7,000.00	8,225.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest	- 4,206.30 7,000.00 140.00	8,225.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 4,206.30 7,000.00	8,225.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest	- 4,206.30 7,000.00 140.00	8,225.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 4,206.30 7,000.00 140.00	8,225.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pett Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 4,206.30 7,000.00 140.00	8,225.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 4,206.30 7,000.00 140.00	4,206.30 4,06.30 7,058.57
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- 4,206.30 7,000.00 140.00	4,206.30 - - 7,058.57
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Descripce, investment	- 4,206.30 7,000.00 140.00	4,206.30 4,06.30 7,058.57
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, related	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	- 4,206.30 7,000.00 140.00	4,206.30 4,06.30 7,058.57
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Descripce, investment	- 4,206.30 7,000.00 140.00	4,206.30 4,06.30 7,058.57
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, related	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	- 4,206.30 7,000.00 140.00	4,206.30 4,06.30 7,058.57
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	- 4,206.30 7,000.00 140.00	4,206.30 4,06.30 7,058.57
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- 4,206.30 7,000.00 140.00	4,206.30 4,06.30 7,058.57
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earning SB	- 4,206.30 7,000.00 140.00	4,206.30 4,206.30 7,058.57 9.85 85.98
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliativ Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  Indicate the service approach of activity in fund 210, Debt Service:  Indicate the service approach of activity in fund 210, Debt Service:  Indicate the service approach of activity in fund 210, Debt Service:  Indicate the service approach of activity in fund 210, Debt Service:  Indicate the service approach of activity in fund 210, Debt Service:  Indicate the service approach of activity in fund 210, Debt Service:  Indicate the service approach of activity in fund 210, Debt Service:  Indicate the service approach of activity in fund 210, Debt Service:  Indicate the service approach of activity in fund 210, Debt Service:  Indicate the service approach of activity in fund 210, Debt Service:  Indicate the service approach of activity in fund 210, Debt Service:  Indicate the service approach of activity in fund 210, Debt Service:  Indicate the service approach of activity in fund 210, Debt Service:  Indicate the service approach of activity in fund 210, Debt Service:  Indicate the service approach of activity in fund 210, Debt Serv	- 4,206.30 7,000.00 140.00	4,206.30 4,206.30 7,058.57 9.85 85.98
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fun Plus: CO&DS Bond in	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional services withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earning Fund Earning Fund Earni	- 4,206.30 7,000.00 140.00	4,206.30 4,206.30 7,058.57 9.85 85.98
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Fund Earnings Cash Description F	- 4,206.30 7,000.00 140.00	8,225.82 - - - 7,058.57 9.85 85.98 7,058.57
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional services withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earning Fund Earning Fund Earni	- 4,206.30 7,000.00 140.00	8,225.82 - - - 7,058.57 9.85 85.98 7,058.57
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refundd Premiur Less:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description of activity in fund 210, Debt Service:  Indicate the payments of the payments of refunded bonds escrow  Description of activity in fund 210, Debt Service:  Indicate the payments of the payments of refunded bonds escrow  Description of activity in fund 210, Debt Service:  Indicate the payments of the pay	- 4,206.30 7,000.00 140.00	8,225.82 - - - 7,058.57 9.85 85.98 7,058.57 9.85 -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fun Plus: CO&DS Bond in Refunded Premiur Less: Principa	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pon of activity in fund 210, Debt Service: In displayments  Repayments  Description Description Redemption of Principal Interest	- 4,206.30 7,000.00 140.00	8,225.82 - - - 7,058.57 9.85 85.98 7,058.57 9.85 - - 7,000.00
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliativ Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Description Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Bet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld terest (revenue on withheld MVLR) and payments and payments expenditure	- 4,206.30 7,000.00 140.00	8,225.82
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest Dues an	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pon of activity in fund 210, Debt Service: In displayments  Repayments  Description Description Redemption of Principal Interest	- 4,206.30 7,000.00 140.00	8,225.82 - - - 7,058.57 9.85 85.98 7,058.57 9.85 - - 7,000.00
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Description Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description Fees Description Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Fees Description Fees Description Of activity in fund 210, Debt Service:  Indicate the service of treatment and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow  Description Fees D	- 4,206.30 7,000.00 140.00	8,225.82
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer Dues an	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Por of activity in fund 210, Debt Service:  In displayments are provided in prior school year  So withheld terest (revenue on withheld MVLR)  Bed bond proceeds In on refunded bonds  In payments Expenditure In the refunded bonds (admin and underwriter fees)  Into on refunded bonds  In payments Into on refunded bonds (admin and underwriter fees)  Into on refunded bonds	- 4,206.30 7,000.00 140.00	8,225.82

Fund 310 Ca	Control of the Contro		
	ting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
	bt Service Current Bond Refunding		
<u>Account #</u> 9200/790	<u>Description</u> 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 Sorios 2020 /	Accrued Interest Payable (Sinking Fund Accruals) A to refund callable portion of Series 2010-A New Money Bonds due		897.79
	through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 thro	· · ·		
	bt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	1. ( 1. ( 1. 2222227 )		
	ond refunding for the 2019-20 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund a	accrual for interest included in refunding.		
Year-end ent	ries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		-
	<del></del>		
Account # 11XX	<u>Description</u> 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 To record CC	Interest on Undistributed CO&DS		26,678.33
10 lecold CC	&DS disbursements, investment earnings, and treasury fees.		
2022	Deferred Revenues - Unavailable - Prior Year		
2032		-	
3321	CO&DS Distributed	-	-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	-	-
3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	-
3321 3325 To record PY investment ea	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	-
3321 3325 To record PY investment ea	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	-
3321 3325 To record PY investment ea Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description	·	-
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services	13,642.05	-
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  meral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	13,642.05	- - 13,642.05
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  meral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	13,642.05	- - 13,642.05
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Al	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rickle XII, Section 9, Subsection (d) of the Florida Constitution.	13,642.05	- - 13,642.05
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Al	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  meral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	13,642.05	- - 13,642.05
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds Description		- - 13,642.05
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  meral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal	208,000.00	- - 13,642.05
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest	208,000.00 64,240.00	- - 13,642.05
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  meral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	208,000.00	- - 13,642.05
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	208,000.00 64,240.00	- - 13,642.05
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	208,000.00 64,240.00	- 13,642.05
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 11114	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	208,000.00 64,240.00	_
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9209/761 2210 11114 3322	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services	208,000.00 64,240.00	267,307.13
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9229/761 2210 11114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  meral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	208,000.00 64,240.00	- 267,307.13 372.86
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  meral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	208,000.00 64,240.00	- 267,307.13 372.86
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  meral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	208,000.00 64,240.00	- 267,307.13 372.86
3321 3325 To record PY investment ea  Fund 100 Ge  Account # 7200/310 3323 To record am provided in Ai  Fund 210 De  Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refui	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  meral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	208,000.00 64,240.00	- 267,307.13 372.86
3321 3325 To record PY investment ea  Fund 100 Ge  Account # 7200/310 3323 To record am provided in Ai  Fund 210 De  Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refui	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  meral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	208,000.00 64,240.00	- 267,307.13 372.86
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  meral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	208,000.00 64,240.00	- 267,307.13 372.86
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record det earnings, rela advance refuragent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  meral Fund  Description Professional and Technical Services	208,000.00 64,240.00	- 267,307.13 372.86 4,680.19
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record det earnings, rela advance refuragent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services	208,000.00 64,240.00	- 267,307.13 372.86
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  meral Fund  Description Professional and Technical Services	208,000.00 64,240.00	267,307.13 372.86 4,680.19 32,805.25
investment ea  Fund 100 Ge  Account # 7200/310 3323 To record am provided in Ar  Fund 210 De  Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fur Plus: CO&DS Bond int	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services	208,000.00 64,240.00	267,307.13 372.86 4,680.19 32,805.25 267,307.13 372.86
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refur agent.  Reconciliation Beginning fur Plus: CO&DS Bond int Refunde	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  meral Fund  Description Professional and Technical Services	208,000.00 64,240.00	32,805.25 267,307.13 372.86 4,680.19 32,805.25 267,307.13 372.86 758,000.00
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record det earnings, rela advance refuraled advance refuraled advance refuraled advance refuraled refuraled to the conciliation of the co	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services	208,000.00 64,240.00	267,307.13 372.86 4,680.19 32,805.25 267,307.13 372.86
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less:	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services	208,000.00 64,240.00	267,307.13 372.86 4,680.19 32,805.25 267,307.13 372.86 758,000.00 148,229.77
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refui agent.  Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services	208,000.00 64,240.00	32,805.25 267,307.13 372.86 4,680.19 32,805.25 267,307.13 372.86 758,000.00 148,229.77 208,000.00
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/730 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as sticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service. SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and geast with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  and balance as provided in prior school year  withheld erest (revenue on withheld MVLR) and bond proceeds on or refunded bonds  I payments expenditure	208,000.00 64,240.00	32,805.25 267,307.13 372.86 4,680.19 32,805.25 267,307.13 372.86 758,000.00 148,229.77 208,000.00 64,240.00
3321 3325 To record PY investment ear Fund 100 Ge Account #7200/310 3323 To record am provided in Air Fund 210 De Account #9200/710 9200/710 9200/730 9299/761 2210 1114 33326 3326 3326 311XX To record det earnings, rela advance refunded advance refunded advance refunded premiun Less: Principa Interest Dues ar Interest Dues ar	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services	208,000.00 64,240.00	32,805.25 267,307.13 372.86 4,680.19 32,805.25 267,307.13 372.86 758,000.00 148,229.77 208,000.00 64,240.00 120.18
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues ar Paymen	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as sticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service. SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and fees, reversal of accrued interest, and transfer of prior year and geast with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  and balance as provided in prior school year  withheld erest (revenue on withheld MVLR) and bond proceeds on or refunded bonds  I payments expenditure	208,000.00 64,240.00	32,805.25 267,307.13 372.86 4,680.19 32,805.25 267,307.13 372.86 758,000.00 148,229.77 208,000.00
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in An Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record det earnings, rela advance refurated advance refurated advance refurated actions.  Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues ar Paymen Dues ar	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  neral Fund  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service. SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds  I payments expenditure and fees (fees on bond interest above) ts to refunded bonds escrow agent	208,000.00 64,240.00	32,805.25 267,307.13 372.86 4,680.19 32,805.25 267,307.13 372.86 758,000.00 148,229.77 208,000.00 64,240.00 120.18 902,705.08

**Highlands County School District** 

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		=
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2010-A New Money Bonds due		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from ough 1/1/2022.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	<u>-</u>	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2019-20 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	427,434.66	
1220	Due from Other Agencies	821.93	
9200/730	Dues and Fees (Administrative expense)	440.93	
0000/740			
9200/710	Interest  Deferred Revenues - Unavailable		_
9200/710 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed		- 416,184.48
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		- 416,184.48 12,513.04
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed		,
2632 3321 3325 To record C0	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	_	,
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	-	,
2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	,
2632 3321 3325 To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and		,
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	·	,
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund	-	,
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund Description		,
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services	6,398.58	12,513.04 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund Description	6,398.58	12,513.04 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	6,398.58	12,513.04 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as	6,398.58	12,513.04 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	6,398.58	12,513.04 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds Description Redemption of Principal	4,000.00	12,513.04 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest	4,000.00 80.00	12,513.04 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	4,000.00	12,513.04 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest	4,000.00 80.00	12,513.04 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	4,000.00 80.00	12,513.04 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	4,000.00 80.00	12,513.04 - - - 6,398.58
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	4,000.00 80.00	12,513.04 - - - - 3,988.58
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	4,000.00 80.00	,
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	4,000.00 80.00	12,513.04 - - - - 3,988.58
2632 3321 3325 To record CO 2632 3321 3325 To record Py investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	4,000.00 80.00	12,513.04 - - - - 3,988.58
2632 3321 3325 To record CO 2632 3321 3325 To record Py investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	4,000.00 80.00	12,513.04 - - - - 3,988.58
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	4,000.00 80.00	12,513.04 - - - - 3,988.58
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:	4,000.00 80.00	12,513.04 - - - - 3,988.58
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: India balance as provided in prior school year	4,000.00 80.00	12,513.04 - - - - 3,988.58 - 3,988.94 5.56 93.63
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  obt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indibalance as provided in prior school year	4,000.00 80.00	12,513.04 - - - 3,988.94 5.56 93.63 3,988.94
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Begining fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR)	4,000.00 80.00	12,513.04 - - - 3,988.94 5.56 93.63 3,988.94
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  obt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indibalance as provided in prior school year	4,000.00 80.00	12,513.04 - - - 3,988.94 5.56 93.63 3,988.94
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment and defees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicated fees, reversed on withheld MVLR)  Reference on withheld MVLR)	4,000.00 80.00	12,513.04 - - - 3,988.94 5.56 93.63 3,988.94
2632 3321 3325 To record CO 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Pon of activity in fund 210, Debt Service:  In displayments  Red payments	4,000.00 80.00	12,513.04 - - - 3,988.94 5.56 93.63 3,988.94 5.56 - - 4,000.00
2632 3321 3325 To record CO 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refundu Premiur Less: Principa Interesti	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as surticle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Service Agents CO&DS Withheld Service	4,000.00 80.00	12,513.04 - - - 3,988.94 5.56 93.63 3,988.94 5.56 - - 4,000.00 80.00
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues ai	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  In display the display of the debt service on the display of the display	4,000.00 80.00	12,513.04 - - - 3,988.94 5.56 93.63 3,988.94 5.56 - - 4,000.00 80.00
2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 9200/730 9299/761 2210 11114 33226 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues an Paymer	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as surticle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Service Agents CO&DS Withheld Service	4,000.00 80.00	12,513.04 - - - 3,988.94 5.56 93.63 3,988.94 5.56 - - 4,000.00 80.00
2632 3321 3325 To record CO 2632 3321 3325 To record CO 2632 3321 3325 To record Py investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au Paymer Dues au	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld Iterest (revenue on withheld MVLR) Indicated fees on bond interest above) Interest (fees on bond interest above) Interest (fees on bond interest above) Interest to refunded bonds escrow agent	4,000.00 80.00	12,513.04 - - - - 3,988.58 - 3,988.94 5.56 93.63

Hillsborough County School District

Entries resu			0
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No new mon	Premium on Sale of Bonds ey bond issues for the 2019-20 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	Description		
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 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges)	7,907.56	
9299/892 3715	Discounts on Refunding Bonds 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
	A to refund callable portion of Series 2010-A New Money Bonds due 1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ough 1/1/2022.		
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	=	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	- -	
9299/692 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 De Account #	Description		
11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	6,303,603.66	
1220	Due from Other Agencies  Dues and Fees (Administrative expense)	15,966.64	
9200/730	Interest	8,565.39	
9200/710	IIILETESI		
2632	Deferred Revenues - Unavailable		-
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		
2632 3321 3325 To record CC	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		- 6,085,059.63 243,076.06
2632 3321 3325 To record CC 2632	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	l -	
2632 3321 3325 To record CC 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	  -	
2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
2632 3321 3325 To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and	-	
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  pereral Fund Description	-	
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services	- 124,297.71	243,076.06
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  pereral Fund Description	- 124,297.71	
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	- 124,297.71	243,076.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as	- 124,297.71	243,076.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description		243,076.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pett Service, SBE/COBI Bonds  Description Redemption of Principal	1,652,000.00	243,076.06
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description		243,076.06
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,652,000.00 462,764.76	243,076.06
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pett Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,652,000.00 462,764.76	243,076.06
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Per CO&DS Without CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,652,000.00 462,764.76	243,076.06 - - - 124,297.71
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Poeterred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Poet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,652,000.00 462,764.76	243,076.06 - - - 124,297.71
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Per CO&DS Without CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,652,000.00 462,764.76	243,076.06 - - - 124,297.71 124,297.71 - 2,077,156.66 2,897.38
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	1,652,000.00 462,764.76	243,076.06 - - - 124,297.71 124,297.71 - 2,077,156.66 2,897.38
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	1,652,000.00 462,764.76	243,076.06 - - - 124,297.71 124,297.71 - 2,077,156.66 2,897.38
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	1,652,000.00 462,764.76	243,076.06 - - - 124,297.71 124,297.71 - 2,077,156.66 2,897.38
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	1,652,000.00 462,764.76	243,076.06 - - - 124,297.71 124,297.71 - 2,077,156.66 2,897.38
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:	1,652,000.00 462,764.76	243,076.06 - - - 124,297.71 124,297.71 - 2,077,156.66 2,897.38 35,394.62
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	1,652,000.00 462,764.76	243,076.06 - - - 124,297.71 124,297.71 - 2,077,156.66 2,897.38 35,394.62
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:	1,652,000.00 462,764.76	243,076.06 - - - 124,297.71
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indibalance as provided in prior school year  S withheld terest (revenue on withheld MVLR)	1,652,000.00 462,764.76	243,076.06  124,297.71  124,297.71  2,077,156.66 2,897.38 35,394.62  236,980.12 2,077,156.66 2,897.38
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  In displaying the service on withheld MVLR)  Bet Service on withheld MVLR)	1,652,000.00 462,764.76	243,076.06  124,297.71  124,297.71  2,077,156.66 2,897.38 35,394.62  236,980.12 2,077,156.66 2,897.38 1,686,000.00
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indibalance as provided in prior school year  S withheld terest (revenue on withheld MVLR)	1,652,000.00 462,764.76	243,076.06  124,297.71  124,297.71  2,077,156.66 2,897.38 35,394.62  236,980.12 2,077,156.66 2,897.38 1,686,000.00
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bods Bods Refundd Premiur Less:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  In displaying the service on withheld MVLR)  Bet Service on withheld MVLR)	1,652,000.00 462,764.76	243,076.06
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refundu Premiur Less: Principa Interest	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  Indicated the service on withheld MVLR)  Ded bond proceeds Interest (revenue on withheld MVLR)  Description  Significant for the service of the service on refunded bonds  Description fund 210, Debt Service:  Des	1,652,000.00 462,764.76	243,076.06
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fun Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest Dues an	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Individual balance as provided in prior school year  Swithheld Interest (revenue on withheld MVLR)  Bed bond proceeds Interest (revenue on withheld MVLR)	1,652,000.00 462,764.76	243,076.06
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld terest (revenue on withheld MVLR) ed bond proceeds on on refunded bonds  all payments expenditure and fees (fees on bond interest above) ints to refunded bonds escrow agent	1,652,000.00 462,764.76	243,076.06  124,297.71  124,297.71  2,077,156.66 2,897.38 35,394.62  236,980.12  2,077,156.66 2,897.38 1,686,000.00 294,617.62  1,652,000.00 462,764.76 683.90 1,973,414.22
2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer Dues an	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Individual balance as provided in prior school year  Swithheld Interest (revenue on withheld MVLR)  Bed bond proceeds Interest (revenue on withheld MVLR)	1,652,000.00 462,764.76	243,076.06 - - 124,297.71 124,297.71 - 2,077,156.66 2,897.38 35,394.62

**Holmes County School District** 

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges)  Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
	•		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> 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
	A to refund callable portion of Series 2010-A New Money Bonds due		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 thro	ugh 1/1/2022.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
-	(2000)		
No advance I	bond refunding for the 2019-20 fiscal year.		
	bbt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable	-	_
Sinking fund	accrual for interest included in refunding.		
_			
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	28,947.62	
1220	Due from Other Agencies		
	Due from Other Agencies	219.21	
9200/730	Dues and Fees (Administrative expense)	219.21 117.59	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest		
9200/730 9200/710 2632	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable		- 25 947 22
9200/730 9200/710	Dues and Fees (Administrative expense) Interest		- 25,947.22 3,337.20
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest     Deferred Revenues - Unavailable     CO&DS Distributed		- 25,947.22 3,337.20
9200/730 9200/710 2632 3321 3325 To record CC	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		,
9200/730 9200/710 2632 3321 3325 To record CC	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		,
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		,
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS		,
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and		,
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		,
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment examples of the cord of the cor	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS T Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund		,
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account #	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Fund Description	117.59	,
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment examples of the count #7200/310	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arrnings.  Peneral Fund  Description Professional and Technical Services		3,337.20 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	117.59	3,337.20 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment examples of the count # 7200/310 3323 To record am	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as	117.59	3,337.20 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	117.59	3,337.20 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Det Service, SBE/COBI Bonds	117.59	3,337.20 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Poscription  Description  Description  Description  Description  Description  Description	1,706.49	3,337.20 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds Description Redemption of Principal	1,706.49	3,337.20 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  ODE Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  ODE DESCRIPTION  Description Professional and Technical Services CO&DS Withheld for Administration Injury withheld from MVLR for actual administration fees as on ticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest	1,706.49 80,000.00 8,250.00	3,337.20 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ei Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration From MVLR for actual administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,706.49	3,337.20 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  ODE Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  ODE DESCRIPTION  Description Professional and Technical Services CO&DS Withheld for Administration Injury withheld from MVLR for actual administration fees as on ticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest	1,706.49 80,000.00 8,250.00	3,337.20 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,706.49 80,000.00 8,250.00	3,337.20 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment examples of the second #7200/310 3323 To record amprovided in A Fund 210 De Account #9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,706.49 80,000.00 8,250.00	3,337.20 - - 1,706.49
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment examples of the second are provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114 3322 3326	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,706.49 80,000.00 8,250.00	3,337.20 - - 1,706.49 - 86,112.29 120.12
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment examples of the second #7200/310 3323 To record amprovided in A Fund 210 De Account #9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,706.49 80,000.00 8,250.00	3,337.20 - - 1,706.49
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash	1,706.49 80,000.00 8,250.00	3,337.20 - - 1,706.49 - 86,112.29 120.12
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3325 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pot Service. SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	1,706.49 80,000.00 8,250.00	3,337.20 - - 1,706.49 - 86,112.29 120.12
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 323 320 320 320 720 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash	1,706.49 80,000.00 8,250.00	3,337.20 - - 1,706.49 - 86,112.29 120.12
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3325 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pot Service. SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	1,706.49 80,000.00 8,250.00	3,337.20 - - 1,706.49 - 86,112.29 120.12
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pot Service. SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	1,706.49 80,000.00 8,250.00	3,337.20 - - 1,706.49 - 86,112.29 120.12
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Revenues - Unavailable of Payments of Prior year anding cash with fiscal agent to payments of refunded bonds escrow	1,706.49 80,000.00 8,250.00	3,337.20 - - 1,706.49 - 86,112.29 120.12
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Revenues - Unavailable for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	1,706.49 80,000.00 8,250.00	3,337.20 - - - 1,706.49 1,706.49 2,056.31
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Deferred Revenues - Unavailable Company fees.  Description Redemption 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Deferred Revenues - Unavailable - Prior Year  Referred Revenues - Unavailable - Prior	1,706.49 80,000.00 8,250.00	3,337.20 - - 1,706.49 1,706.49 120.12 2,056.31 4,318.24 86,112.29
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9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as ricile XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Denor of activity in fund 210, Debt Service:  and balance as provided in prior school year  Service withheld  Description Descri	1,706.49 80,000.00 8,250.00	3,337.20 - - 1,706.49 1,706.49 120.12 2,056.31 4,318.24 86,112.29 120.12 81,000.00
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Industs withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  of service payments, MVLR withheld for debt service, investment and defense, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description of activity in fund 210, Debt Service:  In display the defense of the description of the description of the defense of the description of the descriptio	1,706.49 80,000.00 8,250.00	3,337.20 - - 1,706.49 1,706.49 120.12 2,056.31 4,318.24 86,112.29 120.12
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Industributed XIII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description One Service Payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  One of activity in fund 210, Debt Service:  In the defense of a provided in prior school year  Service on withheld for prior school year  Service on withheld for prior school year  Combo of activity in fund 210, Debt Service:  Combo of activity in fund 21	1,706.49 80,000.00 8,250.00	3,337.20 - 1,706.49 1,706.49 120.12 2,056.31 4,318.24 86,112.29 120.12 81,000.00 4,371.77
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refundce Premiur Less: Principa	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Dt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description of activity in fund 210, Debt Service:  And balance as provided in prior school year  Description on refunded bonds  Description on refunded bonds  Description on of activity in fund 210, Debt Service:  Description on of activity in fund 210, Debt Service:  Description on refunded bonds	1,706.49 80,000.00 8,250.00	3,337.20 - 1,706.49 1,706.49 120.12 2,056.31 4,318.24 86,112.29 120.12 81,000.00 4,371.77 80,000.00
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9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 320 321 320 320 320 320 320 320 320 320 320 320	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Dt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description of activity in fund 210, Debt Service:  And balance as provided in prior school year  Description on refunded bonds  Description on refunded bonds  Description on of activity in fund 210, Debt Service:  Description on of activity in fund 210, Debt Service:  Description on refunded bonds	1,706.49 80,000.00 8,250.00	3,337.20 - 1,706.49 1,706.49 120.12 2,056.31 4,318.24 86,112.29 120.12 81,000.00 4,371.77 80,000.00 8,250.00
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9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment exit investment	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Don of activity in fund 210, Debt Service:  and balance as provided in prior school year  article (revenue on withheld MVLR) and bond proceeds and on refunded bonds  All payments expenditure and fees (fees on bond interest above) and one refunded bonds and payments and one refunded bonds (admin and underwriter fees) and on refunded bonds and to refunded bonds and to refunded bonds and to refunded bonds (admin and underwriter fees) and on refunded bonds and to refunded bonds and to refunded bonds and to refunded bonds (admin and underwriter fees)	1,706.49 80,000.00 8,250.00	3,337.20 1,706.49 1,706.49 1,706.49 120.12 2,056.31 4,318.24 86,112.29 120.12 81,000.00 4,371.77 80,000.00 8,250.00 38.72

Indian River County School District

Entries resu			
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
	·		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> 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
	A to refund callable portion of Series 2010-A New Money Bonds due		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 thro	ugh 1/1/2022.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	Accrued Interest Payable (Sinking Fund Accruals)		<del>-</del>
10	Accided interest Layable (clinking Luna Accidate)		-
No advance	oond refunding for the 2019-20 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
11XX 2210	Casn Accrued Interest Payable	-	
	accrual for interest included in refunding.		
Oli likili g Taria	acordar for interest increased in rordinaling.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<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		120 212 50
3321	CO&DS Distributed		120,212.59 19.761.69
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		120,212.59 19,761.69
3321 3325	CO&DS Distributed		
3321 3325 To record CC 2632	CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year		
3321 3325 To record CC 2632 3321	CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
3321 3325 To record CC 2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS		
3321 3325 To record CC 2632 3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and	·	
3321 3325 To record CC 2632 3321 3325 To record PY investment e	CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Opered Revenues - Unavailable, CO&DS disbursements, and earnings.	·	
3321 3325 To record CC 2632 3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Opered Revenues - Unavailable, CO&DS disbursements, and earnings.	-	
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  OEFerred Revenues - Unavailable, CO&DS disbursements, and earnings.  Interest on Undistributed CO&DS disbursements, and earnings.  Interest Fund Description	·	
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	10,105.20	19,761.69 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	10,105.20	
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- 10,105.20	19,761.69 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	10,105.20	19,761.69 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	10,105.20	19,761.69 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year		19,761.69 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	410,000.00	19,761.69 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	410,000.00 144,500.00	19,761.69 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	410,000.00	19,761.69 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Postription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	410,000.00 144,500.00	19,761.69 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	410,000.00 144,500.00	19,761.69 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7000/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	410,000.00 144,500.00	19,761.69 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	410,000.00 144,500.00	19,761.69 - - - 10,105.20
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	410,000.00 144,500.00	19,761.69 - - - 10,105.20
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	410,000.00 144,500.00	19,761.69 - - 10,105.20 - 543,362.21 757.92
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Jounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Potential Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	410,000.00 144,500.00	19,761.69 - - 10,105.20 - 543,362.21 757.92
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	410,000.00 144,500.00	19,761.69 - - 10,105.20 - 543,362.21 757.92
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Jounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Potential Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	410,000.00 144,500.00	19,761.69 - - 10,105.20 - 543,362.21 757.92
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Jounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Potential Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	410,000.00 144,500.00	19,761.69 - - 10,105.20 - 543,362.21 757.92
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Per Learn Fund  Description  Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal Agent to payments of refunded bonds escrow  Description Redemption of Principal Interest Payable Cash with Fiscal Agent to payments of refunded bonds escrow  Description Redemption Principal Interest Payable Cash with Fiscal Agent to payments of refunded bonds escrow	410,000.00 144,500.00	19,761.69 - - - 10,105.20 10,105.20 543,362.21 757.92 10,624.17
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	410,000.00 144,500.00	19,761.69 - - 10,105.20 - 543,362.21 757.92
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fun Plus:	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Per Learn Fund  Description  Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal Agent to payments of refunded bonds escrow  Description Redemption of Principal Interest Payable Cash with Fiscal Agent to payments of refunded bonds escrow  Description Redemption Principal Interest Payable Cash with Fiscal Agent to payments of refunded bonds escrow	410,000.00 144,500.00	19,761.69 - - - 10,105.20 10,105.20 543,362.21 757.92 10,624.17
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	410,000.00 144,500.00	19,761.69 - - - 10,105.20 - 543,362.21 757.92 10,624.17
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refundo	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	410,000.00 144,500.00	19,761.69  10,105.20  10,105.20  543,362.21 757.92 10,624.17  73,488.20 543,362.21 757.92 83,000.00
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refunde Premiur	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pon of activity in fund 210, Debt Service:  Description of activity fund 210, Debt Service:	410,000.00 144,500.00	19,761.69  10,105.20  10,105.20  543,362.21 757.92 10,624.17  73,488.20 543,362.21 757.92
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refundd Premiur Less:	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description  Professional and Technical Services CO&DS Withheld for Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  In displaying the service on withheld MVLR)  Sed bond proceeds In on refunded bonds	410,000.00 144,500.00	19,761.69  10,105.20  10,105.20  543,362.21 757.92 10,624.17  73,488.20 543,362.21 757.92 83,000.00 16,257.78
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fun Plus: CO&DS Bond in Refundad Premiur Less: Principa	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description  Professional and Technical Services CO&DS Withheld for Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Don of activity in fund 210, Debt Service:  In the bond proceeds on on refunded bonds  In payments	410,000.00 144,500.00	19,761.69  10,105.20  10,105.20  543,362.21 757.92 10,624.17  73,488.20 543,362.21 757.92 83,000.00 16,257.78 410,000.00
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refundu Premiur Less: Principa Interest	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	410,000.00 144,500.00	19,761.69  10,105.20  10,105.20  543,362.21 757.92 10,624.17  73,488.20 543,362.21 757.92 83,000.00 16,257.78 410,000.00 144,500.00
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliativ Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest Dues an	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	410,000.00 144,500.00	19,761.69  10,105.20  10,105.20  543,362.21 757.92 10,624.17  73,488.20  543,362.21 757.92 83,000.00 16,257.78 410,000.00 144,500.00 244.30
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	410,000.00 144,500.00	19,761.69  10,105.20  10,105.20  543,362.21 757.92 10,624.17  73,488.20 543,362.21 757.92 83,000.00 16,257.78 410,000.00 144,500.00 244.30 98,874.23
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer Dues an	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	410,000.00 144,500.00	19,761.69  10,105.20  10,105.20  543,362.21 757.92 10,624.17  73,488.20 543,362.21 757.92 83,000.00 16,257.78 410,000.00 144,500.00

**Jackson County School District** 

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3711 3791	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		_
	•		
	ebt Service Current Bond Refunding		
Account #	Description Miscellaneous Principal/Interest Current Refunding		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
from 1/1/2021	A to refund callable portion of Series 2010-A New Money Bonds due 1 through 1/1/2030 and Series 2010-A Refunding Bonds due from ugh 1/1/2022.		
	•		
	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	bond refunding for the 2019-20 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end ent	tries:	Debit	Credit
			<u></u>
	pital Projects, CO&DS		
Account #	<u>Description</u>	044 074 70	
11XX	Cash	241,071.79	
1220	Due from Other Agencies		
1220 9200/730	Due from Other Agencies  Dues and Fees (Administrative expense)	503.40	
1220 9200/730 9200/710	Due from Other Agencies  Dues and Fees (Administrative expense) Interest		
9200/730	Dues and Fees (Administrative expense)	503.40	-
9200/730 9200/710 2632 3321	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	503.40	- 234,181.46
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	503.40	
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	503.40	
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	503.40	
9200/730 9200/710 2632 3321 3325 To record CC	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	503.40	- 234,181.46 7,663.78
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	503.40	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and	503.40	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and	503.40	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	503.40	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	503.40	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services	503.40	7,663.78 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	503.40 270.05	7,663.78 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as	503.40 270.05	7,663.78 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	503.40 270.05	7,663.78 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as	503.40 270.05	7,663.78 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	503.40 270.05	7,663.78 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional Additional Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional Redemption of Principal	503.40 270.05	7,663.78 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description  Professional and Technical Services  CO&DS Withheld for Administration Industributed CO&DS  Output  Description  Professional and Technical Services  CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description  Redemption of Principal Interest	503.40 270.05	7,663.78 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services  CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest  SBA Sinking Fund Administration Fees	503.40 270.05	7,663.78 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 370 370 370 370 370 370 370 370 370 37	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services  CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	503.40 270.05	7,663.78 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	503.40 270.05	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services  CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	503.40 270.05	7,663.78 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	503.40 270.05	7,663.78 - - - 3,918.90
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	503.40 270.05	7,663.78 - - 3,918.90 - 23,159.64
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/730 9200/730 9200/730 9200/730 9299/761 2210 11114 3322 3326 11XX To record del	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description  Professional and Technical Services  CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	503.40 270.05	7,663.78 - - 3,918.90 - 23,159.64 32.30
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, related	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services  CO&DS Withheld for Administration Professional and Technical Services  CO&DS Withheld for Administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	503.40 270.05	7,663.78 - - 3,918.90 - 23,159.64 32.30
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description  Professional and Technical Services  CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	503.40 270.05	7,663.78 - - 3,918.90 - 23,159.64 32.30
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, related	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services  CO&DS Withheld for Administration Professional and Technical Services  CO&DS Withheld for Administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	503.40 270.05	7,663.78 - - 3,918.90 - 23,159.64 32.30
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services  CO&DS Withheld for Administration Professional and Technical Services  CO&DS Withheld for Administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	503.40 270.05	7,663.78 - - 3,918.90 - 23,159.64 32.30
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Revenues - Unavailable Payments of refunded bonds escrow  Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Revenues - Unavailable Prior Year Inding cash with fiscal agent to payments of refunded bonds escrow	503.40 270.05	7,663.78 - - 3,918.90 - 23,159.64 32.30
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Revenues - Unavailable for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	503.40 270.05	7,663.78 - - - 3,918.90 23,159.64 32.30 315.29
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pereral Fund Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Per of activity in fund 210, Debt Service:  To withheld	503.40 270.05	7,663.78 - - 3,918.90 23,159.64 32.30 315.29 23,159.64
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Industs withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and the defees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  In withheld terest (revenue on withheld MVLR)	503.40 270.05	7,663.78 - - - 3,918.90 23,159.64 32.30 315.29
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, relaadvance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in' Refunde	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Deferred Revenue on withheld MVLR) and balance as provided in prior school year  Significant of the service of the serv	503.40 270.05	7,663.78 - - 3,918.90 23,159.64 32.30 315.29 23,159.64
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 111XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in' Refunde Premiur	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Industs withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and the defees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  In withheld terest (revenue on withheld MVLR)	503.40 270.05	7,663.78 - - 3,918.90 23,159.64 32.30 315.29 23,159.64
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description  Professional and Technical Services  CO&DS Withheld for Administration  rounts withheld from MVLR for actual administration fees as  rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  ob service payments, MVLR withheld for debt service, investment and dees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description of activity in fund 210, Debt Service:  and balance as provided in prior school year  withheld terest (revenue on withheld MVLR)  and bond proceeds  an on refunded bonds	503.40 270.05	7,663.78 - - - - - 23,159.64 32.30 315.29 23,159.64 32.30 - -
9200/730 9200/730 9200/710 2632 3321 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/730 9200/730 9200/730 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in' Refunded Premiur Less: Principa	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and armings.  Description  Professional and Technical Services  CO&DS Withheld for Administration  Description  Professional and Technical Services  CO&DS Withheld for Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  Dt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description  The professional and Technical Services and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description  Description  Redemption of Principal Interest, and transfer of prior year and transfer of prior ye	503.40 270.05	7,663.78 - - 3,918.90 23,159.64 32.30 315.29 23,159.64
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunded Premiur Less: Principa Interest	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description  Professional and Technical Services  CO&DS Withheld for Administration  rounts withheld from MVLR for actual administration fees as  rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  ob service payments, MVLR withheld for debt service, investment and dees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description of activity in fund 210, Debt Service:  and balance as provided in prior school year  withheld terest (revenue on withheld MVLR)  and bond proceeds  an on refunded bonds	503.40 270.05	3,918.90 3,918.90 315.29 23,159.64 32.30 315.29
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu advance refu agent.  Reconciliatic Beginning fur Plus:	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pon of activity in fund 210, Debt Service:  The withheld terest (revenue on withheld MVLR) The payments of refunded bonds  Description Revenues on withheld MVLR) The payments expenditure	503.40 270.05	3,918.90 3,918.90 315.29 23,159.64 32.30 
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 33326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in' Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  & D& disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS  Deferred Revenues - Unavailable, CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Interest Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal agent to payments of refunded bonds escrow  Description Redemption of Principal Interest Revenue on withheld MVLR)  Description Redemption of Principal Interest Revenue on withheld MVLR)  Description Redemption Redem	503.40 270.05	3,918.90 3,918.90 315.29 23,159.64 32.30 315.29 23,000.00 460.00 47.23
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 33326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in' Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Description Professional and Technical Services CO&DS Withheld for Administration Interest on WLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Don of activity in fund 210, Debt Service:  In delance as provided in prior school year  Description  A withheld terest (revenue on withheld MVLR)  Description  Description  Description  Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description  Description  Redemption of Principal Interest CO&DS withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description  Description  Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description  Description  Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description  Description  Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description  Description  Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description  Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description  Description	503.40 270.05	3,918.90 3,918.90 315.29 23,159.64 32.30 315.29 23,000.00 460.00 47.23

Jefferson County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges)  Discounts on Sale of Bonds	=	
3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 Series 2020-	Accrued Interest Payable (Sinking Fund Accruals)  A to refund callable portion of Series 2010-A New Money Bonds due		-
from 1/1/202	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from ough 1/1/2022.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
<u></u>	Accided interest Fayable (Siliking Fund Accidals)		-
No advance	bond refunding for the 2019-20 fiscal year.		
	· · · · · · · · · · · · · · · · · · ·		
_	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	-
	accrual for interest included in refunding.		
-			
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	74,693.98	
1220	Due from Other Agencies	142.30	
0200/720		76 24	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	76.34	
9200/730 9200/710 2632	Interest  Deferred Revenues - Unavailable	76.34	-
9200/710 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed	76.34	- 72,746.19
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	76.34	
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed	76.34	
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	76.34	- 72,746.19 2,166.43
9200/710 2632 3321 3325 To record C0	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	76.34 -	
9200/710 2632 3321 3325 To record CC	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	76.34 -	
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	76.34 -	
9200/710 2632 3321 3325 To record CC 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	76.34 -	
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	76.34 -	
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	76.34 -	
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services	76.34	2,166.43 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	-	
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as	-	2,166.43 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	2,166.43 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	2,166.43 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description	-	2,166.43 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as a stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal	-	2,166.43 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest	-	2,166.43 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as a stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal	-	2,166.43 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration COMUNION WILLIAM FOR actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	-	2,166.43 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as cricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	-	2,166.43 - -
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Lafayette County School District

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding  Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwiners discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 Sorios 2020	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2010-A New Money Bonds due 1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ough 1/1/2022.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	=
3715 3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	· · · · · · · · · · · · · · · · · · ·		
No advance I	bond refunding for the 2019-20 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210 Sinking fund	Accrued Interest Payable		-
Siriking luliu	accrual for interest included in refunding.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	39,419.16	
1220	Due from Other Agencies  Dues and Fees (Administrative expense)	82.78	
0200/720		11 11	
9200/730 9200/710	Interest	44.41	
	Interest Deferred Revenues - Unavailable	44.41	-
9200/710 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed	44.41	38,286.05
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	44.41	
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed	44.41	38,286.05 1,260.30
9200/710 2632 3321 3325 To record CC	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	44.41	
9200/710 2632 3321 3325 To record CC 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	44.41 -	
9200/710 2632 3321 3325 To record CC 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	44.41 -	
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	44.41 -	
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	44.41 -	
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund	- -	
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	- - 644.46	
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	-	
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as	-	1,260.30 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	1,260.30 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as	-	1,260.30 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description	644.46	1,260.30 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal	644.46	1,260.30 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description	644.46	1,260.30 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest	- 644.46 4,000.00 80.00	1,260.30 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as cricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 644.46 4,000.00 80.00	1,260.30 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 644.46 4,000.00 80.00	1,260.30
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&D disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- 644.46 4,000.00 80.00	1,260.30 - - - 644.46
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 644.46 4,000.00 80.00	1,260.30
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 644.46 4,000.00 80.00	1,260.30 - - - 4,033.49 5.63
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Description Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	- 644.46 4,000.00 80.00	1,260.30 - - - 4,033.49 5.63
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Descripce, investment	- 644.46 4,000.00 80.00	1,260.30 - - - 4,033.49 5.63
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Description Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	- 644.46 4,000.00 80.00	1,260.30 - - - 4,033.49 5.63
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu adyent.	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Description Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	- 644.46 4,000.00 80.00	1,260.30 - - - 4,033.49 5.63
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agent of Principal Interest	- 644.46 4,000.00 80.00	1,260.30 - - - 4,033.49 5.63
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus:	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Denoted activity in fund 210, Debt Service:  Indicated the service of the	- 644.46 4,000.00 80.00	1,260.30 - - - 4,033.49 5.63 49.11
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earning SBA Sinking Fund Earning SBA Sinking Fund Earning SBA Sinking Fund Earning SBA Sin	- 644.46 4,000.00 80.00	1,260.30 - - - 4,033.49 5.63 49.11 49.11 4,033.49
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional services CO&DS Withheld for Administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earning SBA Sinking Fund Earning	- 644.46 4,000.00 80.00	1,260.30 - - - 4,033.49 5.63 49.11
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earning SBA Sinking Fund Earning SBA Sinking Fund Earning SBA Sinking Fund Earning SBA Sin	- 644.46 4,000.00 80.00	1,260.30 - - - 4,033.49 5.63 49.11 49.11 4,033.49
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional services and tricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Fees Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Fees Descri	- 644.46 4,000.00 80.00	1,260.30 - - - 4,033.49 5.63 49.11 4,033.49 5.63
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Saba Sinking Fund Earnings Cash Description Redemption of Principal Saba Sinking Fund Earnings Cash Description Redemption of Principal Saba Sinking Fund Earnings Cash Description Redemption of Principal Saba Sinking Fund Earnings Cash Description Redemption of Principal Saba Sinking Fund Earnings Cash Description Redemption of Principal Saba Sinking Fund Earnings Cash Description Redemption of Principal Saba Sinking Fund Earnings Cash Description Redemption of Principal Saba Sinking Fund Earnings Cash Description Redemption of Principal Saba Sinking Fund Earnings Cash Description Redemption of Principal Saba Sinking Fund Earnings Cash Description Redemption of Principal Saba Sinking Fund Earnings Cash Description Redemption of Principal Saba Sinking Fund Earnings Cash Description Redemption of Principal Saba Saba Sinking Fund Earnings Cash Description Redemption of Principal Saba Saba Sinking Fund Earnings Cash Description Redemption of Principal Saba Saba Saba Saba Saba Saba Saba Sa	- 644.46 4,000.00 80.00	1,260.30
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliative Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Denor of activity in fund 210, Debt Service:  Indicated the service on withheld MVLR) and balance as provided in prior school year  Si withheld Interest (revenue on withheld MVLR) and balance bonds  Description De	- 644.46 4,000.00 80.00	1,260.30  4,033.49 5.63 49.11  4,033.49 5.63 4,000.00 80.00
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatia Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description of Principal Interest Coals Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description of Coals Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description of Coals Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description of Coals Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description of Coals Bonds SBA Sinking Fund Earnings Cash Description of Coals Bonds SBA Sinking Fund Earnings Cash Description of Coals Bonds SBA Sinking Fund Earnings Cash Description of Coals Bonds SBA Sinking Fund Earnings Cash Description of Coals Bonds SBA Sinking Fund Earnings Cash Description of Coals Bonds SBA Sinking Fund Earnings Cash Description of Coals Bonds SBA Sinking Fund Earnings Cash Description of Coals Bonds SBA Sinking Fund Earnings Cash Description of Coals Bonds SBA Sinking Fund Earnings Cash Description of Coals Bonds SBA Sinking Fund Earnings Cash Description of Coals Bonds SBA Sinking Fund Earnings Cash Description of Coals Bonds SBA Sinking Fund Earnings Cash Description of Coals Bonds D	- 644.46 4,000.00 80.00	1,260.30
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 33326 3114XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Denor of activity in fund 210, Debt Service:  Indicated the service on withheld MVLR) and balance as provided in prior school year  Si withheld Interest (revenue on withheld MVLR) and balance bonds  Description De	- 644.46 4,000.00 80.00	1,260.30  4,033.49 5.63 49.11  4,033.49 5.63 4,000.00 80.00
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment expended in A Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Insunts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pon of activity in fund 210, Debt Service:  and balance as provided in prior school year  swithheld terest (revenue on withheld MVLR) and bond proceeds and on refunded bonds  all payments expenditure and fees (fees on bond interest above) tots to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) and ton refunded bonds and ton refunded bonds and ton refunded bonds (admin and underwriter fees) and on refunded bonds and ton refunded bonds and ton refunded bonds (admin and underwriter fees)	- 644.46 4,000.00 80.00	1,260.30  4,033.49 5.63 49.11  4,033.49 5.63 4,000.00 80.00

Lake County School District

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3711	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		_
	·		
	ebt Service Current Bond Refunding		
Account # 9200/790	Description Miscellaneous Principal/Interest Current Refunding	E27 274 02	
9200/790	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	527,371.03 542.39	
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
	A to refund callable portion of Series 2010-A New Money Bonds due 1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	bugh 1/1/2022.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
9299/892	Discounts on Refunding Bonds	- -	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2019-20 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	tries:	Debit	Credit
		<u> </u>	<u> </u>
	apital Projects, CO&DS		
Account #	<u>Description</u>	040 660 54	
11XX 1220	Cash Due from Other Agencies	818,660.51	
	•	3,188.23 1.710.34	
9200/730	Dues and Fees (Administrative expense) Interest	1,710.34	
9200/730 9200/710 2632	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable		-
9200/730 9200/710 2632 3321	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed		775,021.51
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		- 775,021.51 48,537.57
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed		
9200/730 9200/710 2632 3321 3325 To record CC	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS		
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and		
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and		
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account #	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services		48,537.57 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	1,710.34	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as	1,710.34	48,537.57 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as criticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,710.34	48,537.57 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as	1,710.34	48,537.57 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Description Description Description Description	1,710.34 - - 24,819.84	48,537.57 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal	1,710.34 - - 24,819.84 659,000.00	48,537.57 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  // Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  // Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  // Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  // Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  // Description Redemption of Principal Interest	1,710.34 - 24,819.84 659,000.00 212,572.60	48,537.57 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  // Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  // Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  // Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  // Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,710.34 - - 24,819.84 659,000.00	48,537.57 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  // Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  // Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  // Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  // Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  // Description Redemption of Principal Interest	1,710.34 - 24,819.84 659,000.00 212,572.60	48,537.57 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 327 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,710.34 - 24,819.84 659,000.00 212,572.60	48,537.57 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,710.34 - 24,819.84 659,000.00 212,572.60	48,537.57 - - 24,819.84 - 854,814.65
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,710.34 - 24,819.84 659,000.00 212,572.60	48,537.57 - - 24,819.84 24,814.65 1,192.36
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,710.34 - 24,819.84 659,000.00 212,572.60	48,537.57 - - 24,819.84 - 854,814.65
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9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3325 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	1,710.34 - 24,819.84 659,000.00 212,572.60	48,537.57 - - 24,819.84 24,814.65 1,192.36
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9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	1,710.34 - 24,819.84 659,000.00 212,572.60	48,537.57 - - 24,819.84 24,814.65 1,192.36
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9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Con of activity in fund 210, Debt Service:  In the balance as provided in prior school year  S withheld	1,710.34 - 24,819.84 659,000.00 212,572.60	48,537.57 - - 24,819.84 24,819.84 854,814.65 1,192.36 15,938.16
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9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 33326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  ' Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  In displayments In description Interest (revenue on withheld MVLR) Interest (revenue on withh	1,710.34 - 24,819.84 659,000.00 212,572.60	48,537.57 - - 24,819.84 24,819.84 24,819.84 107,976.70 854,814.65 1,192.36 474,000.00 54,905.45 659,000.00 212,572.60 372.57
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 33326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest CO&DS Withheld for Gebt Service, investment and deal fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Professional Reversal of accrued interest, and transfer of prior year and payments on refunded bonds  All payments expenditure and fees (fees on bond interest above) to refunded bonds  All payments expenditure fees (fees on bond interest above) and one refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	1,710.34 - 24,819.84 659,000.00 212,572.60	48,537.57 - - 24,819.84 24,819.84 854,814.65 1,192.36 15,938.16 107,976.70 854,814.65 1,192.36 474,000.00 54,905.45 659,000.00 212,572.60 372.57 527,371.03

Lee County School District

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	- -	
3711	Sale of Bonds - SBE/COBI Bonds		_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<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 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	379.90	
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
	A to refund callable portion of Series 2010-A New Money Bonds due		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ough 1/1/2022.		
	ebt Service Advance Bond Refunding		
Account # 1114	Description Cook with Figure / Service Agents		
9200/730	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwiner's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2019-20 fiscal year.		
	•		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	_
	accrual for interest included in refunding.		
Year-end en		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account #	<u>Description</u>	0.000.000.00	
11XX 1220	Cash Due from Other Agencies	3,322,938.06	
9200/730	Dues and Fees (Administrative expense)	7,220.31 3,873.37	
9200/710	Interest	0,070.07	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		3,224,109.80
3325	Interest on Undistributed CO&DS		109,921.94
To record Co	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
	Interest on Undistributed CO&DS		
			-
To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		-
To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		-
To record PY investment e	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
To record PY investment e Fund 100 Ge Account #	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description		-
To record PY investment e Fund 100 Ge Account # 7200/310	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	56,208.93	
To record PY investment e Fund 100 Ge Account # 7200/310 3323	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	56,208.93	56,208.93
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	56,208.93	56,208.93
To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	56,208.93	56,208.93
To record Phinvestment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional Services (Town Mounts Withheld from MVLR for actual administration fees as a particle XII, Section 9, Subsection (d) of the Florida Constitution.	56,208.93	56,208.93
To record Phinvestment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	56,208.93 420,000.00	- 56,208.93
To record PN investment e Fund 100 Gd Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Description		56,208.93
To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	420,000.00	56,208.93
To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	420,000.00 55,500.00	56,208.93
To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	420,000.00 55,500.00	56,208.93
To record Phinvestment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	420,000.00 55,500.00	_
To record PN investment e Fund 100 Gr. Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 99299/761 2210 11114 33322	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	420,000.00 55,500.00	- 466,943.27
investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	420,000.00 55,500.00	- 466,943.27 651.33 8,115.34
To record PN investment e Fund 100 Gd Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	420,000.00 55,500.00	- 466,943.27 651.33
To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, relieves	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	420,000.00 55,500.00	- 466,943.27 651.33
To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refu	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	420,000.00 55,500.00	- 466,943.27 651.33
To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refu	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	420,000.00 55,500.00	- 466,943.27 651.33
To record Pyinvestment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	420,000.00 55,500.00	- 466,943.27 651.33
To record PN investment e Fund 100 Gd Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	420,000.00 55,500.00	- 466,943.27 651.33 8,115.34
To record PN investment e Fund 100 Gd Account # 7200/310 3323 To record an provided in AFund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent.  Reconciliati Beginning fu Plus:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indication of the service of prior school year	420,000.00 55,500.00	466,943.27 651.33 8,115.34 29,032.85
To record PN investment e Fund 100 Gd Account # 7200/310 3323 To record an provided in AFund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year	420,000.00 55,500.00	466,943.27 651.33 8,115.34 29,032.85 466,943.27
To record PN investment e Fund 100 Gd Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond in	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  Swithheld Interest (revenue on withheld MVLR)	420,000.00 55,500.00	29,032.85 466,943.27 651.33 8,115.34
To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Bed bond proceeds	420,000.00 55,500.00	29,032.85 466,943.27 651.33 8,115.34 29,032.85 466,943.27 651.33 81,000.00
To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  Swithheld Interest (revenue on withheld MVLR)	420,000.00 55,500.00	29,032.85 466,943.27 651.33 8,115.34 29,032.85 466,943.27 651.33 81,000.00
To record PN investment e Fund 100 Gr.  Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld Interest (revenue on withheld MVLR) Bed bond proceeds	420,000.00 55,500.00	29,032.85 466,943.27 651.33 8,115.34 29,032.85 466,943.27 651.33 81,000.00 4,371.77
To record Pyinvestment e  Fund 100 Gr Account # 7200/310 3323 To record an provided in A  Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadvance re	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR) Intere	420,000.00 55,500.00	29,032.85 466,943.27 651.33 8,115.34 29,032.85 466,943.27 651.33 81,000.00 4,371.77 420,000.00
To record PN investment e Fund 100 Gd Account # 7200/310 3323 To record an provided in AFund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR) Bed bond proceeds Interest (revenue on withheld MVLR)	420,000.00 55,500.00	29,032.85 466,943.27 651.33 8,115.34 29,032.85 466,943.27 651.33 81,000.00 4,371.77 420,000.00 55,500.00 209.94
To record PN investment e Fund 100 Gd Account # 7200/310 3323 To record an provided in AFund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reladavance refuadavance refundavance re	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a curicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service. SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Fon of activity in fund 210, Debt Service: Indicated balance as provided in prior school year  So withheld Interest (revenue on withheld MVLR) Interest (revenue on withheld MVLR) Interest (revenue on bond interest above) Interest (fees on bond interest above) Interest (fees on bond interest above) Interest (fees on bond interest above) Interest to refunded bonds escrow agent	420,000.00 55,500.00	29,032.85 466,943.27 651.33 8,115.34 29,032.85 466,943.27 651.33 81,000.00 4,371.77 420,000.00 55,500.00 209.94 85,199.06
To record Pyinvestment e  Fund 100 Gr  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladavance refuadance refundance	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a surfice XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service. SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  but service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Ton of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Indicated the service on bond interest above) Interest (fees on bond interest above) Interest or refunded bonds escrow agent and fees (fees on refunded bonds (admin and underwriter fees)	420,000.00 55,500.00	29,032.85 466,943.27 651.33 8,115.34 29,032.85 466,943.27 651.33 81,000.00 4,371.77 420,000.00 55,500.00 209.94 85,199.06
To record Pyinvestment e  Fund 100 Gr  Account # 7200/310 3323 To record an provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladavance refuadance refundance	Poeferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Sinking Fund Earnings Cash  Description SBA Sinking Fund Earnin	420,000.00 55,500.00	466,943.27 651.33 8,115.34 29,032.85

Leon County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	
	upital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<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 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	469.01	
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		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 thro	ough 1/1/2022.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2019-20 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Vaar and an	teles.	Dobit	Cradit
Year-end en		<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	1,188,593.05	
1220	Due from Other Agencies	2,610.84	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	1,400.60	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		1,152,857.07
3325	Interest on Undistributed CO&DS		39,747.42
			05,747.42
To record CC	D&DS disbursements, investment earnings, and treasury fees.		55,141.42
		_	55,141.42
To record CC 2632 3321	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed	-	-
2632	Deferred Revenues - Unavailable - Prior Year	-	
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and	-	
2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	-
2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	
2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	20,324.97	
2632 3321 3325 To record PY investment e Fund 100 Ge Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description	20,324.97	20,324.97
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arrnings.  Description Professional and Technical Services	20,324.97	-
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	20,324.97	-
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as	20,324.97	-
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.	20,324.97	-
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional Services and Servic	20,324.97	-
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arrnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest	145,000.00 39,509.14	-
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	145,000.00 39,509.14 81.75	-
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 73203 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	145,000.00 39,509.14	-
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	145,000.00 39,509.14 81.75	-
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 73203 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	145,000.00 39,509.14 81.75	20,324.97
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 11114	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	145,000.00 39,509.14 81.75	-
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	145,000.00 39,509.14 81.75	- 20,324.97
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	145,000.00 39,509.14 81.75	20,324.97 20,324.97 - 181,815.96 253.61
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arrnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	145,000.00 39,509.14 81.75	20,324.97 20,324.97 - 181,815.96 253.61
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	145,000.00 39,509.14 81.75	20,324.97 20,324.97 - 181,815.96 253.61
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arrnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	145,000.00 39,509.14 81.75	20,324.97 20,324.97 - 181,815.96 253.61
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arrnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	145,000.00 39,509.14 81.75	20,324.97 20,324.97 - 181,815.96 253.61
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Description Description Professional and Technical Services CO&DS Withheld for Administration fees as a description Description Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Redemption of Principal Interest Description Redemption of Principal Interest Description Description Redemption of Principal Interest D	145,000.00 39,509.14 81.75	20,324.97 20,324.97 181,815.96 253.61 2,521.32
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration Description Description (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agent Technique Redemption of Principal Interest Payable Cash Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agent Technique Redemption of Principal Interest Payable Cash Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash Withheld Fund Redemption of Pri	145,000.00 39,509.14 81.75	20,324.97 20,324.97 - 181,815.96 253.61
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Description Description Professional and Technical Services CO&DS Withheld for Administration fees as a description Description Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Redemption of Principal Interest Description Redemption of Principal Interest Description Description Redemption of Principal Interest D	145,000.00 39,509.14 81.75	20,324.97 20,324.97 181,815.96 253.61 2,521.32
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Denote activity in fund 210, Debt Service: Individual Company of the Company of	145,000.00 39,509.14 81.75	20,324.97 181,815.96 253.61 2,521.32 19,785.43 181,815.96 253.61
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refund	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Of Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indicated the service on withheld MVLR) Set bond proceeds	145,000.00 39,509.14 81.75	20,324.97 181,815.96 253.61 2,521.32 19,785.43 181,815.96 253.61 100,000.00
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent.  Reconciliation Plus: CO&DS Bond in Refunde Premiur	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Denote activity in fund 210, Debt Service: Individual Company of the Company of	145,000.00 39,509.14 81.75	20,324.97 181,815.96 253.61 2,521.32 19,785.43 181,815.96 253.61 100,000.00
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu adgent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refundd Premiur Less:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Denote of activity in fund 210, Debt Service:  Indicated the service on withheld MVLR) Add bond proceeds In on refunded bonds	145,000.00 39,509.14 81.75	20,324.97 181,815.96 253.61 2,521.32 19,785.43 181,815.96 253.61 100,000.00 5,398.20
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refundu Premiur Less: Principa	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Of SBA Sinking Fund Earnings Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Agents Company Technology Company Technology Company Technology Cash Description Redemption of Principal Interest Payable Cash with Fiscal Jean Redemption of Principal Interest Payable Cash Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash Withheld For SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash Withheld For SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash Withheld For SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash Withheld For SBE/COBI Bonds Description Redemption of Principal Interest Payable	145,000.00 39,509.14 81.75	20,324.97 181,815.96 253.61 2,521.32 19,785.43 181,815.96 253.61 100,000.00 5,398.20 145,000.00
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliativ Beginning fur Plus: CO&DS Bond in Refundu Less: Principa Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld from MVLR for actual administration fees as Peter Service, SEE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption fees Coah Bonds SBA Sinking Fund Earnings Cash Description Redemption fees as a service of the Florida Constitution.  Description Redemption fees as a service fees fees fees fees fees fees fees fe	145,000.00 39,509.14 81.75	20,324.97  181,815.96 253.61 2,521.32  19,785.43  181,815.96 253.61 100,000.00 5,398.20  145,000.00 39,509.14
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliativ Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest Dues an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as a description Professional section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description for Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Denomination of Service:  In displayments on withheld MVLR) Dead bond proceeds The payments on refunded bonds  All payments Description Descrip	145,000.00 39,509.14 81.75	20,324.97 181,815.96 253.61 2,521.32 19,785.43 181,815.96 253.61 100,000.00 5,398.20 145,000.00
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues at Paymer	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld from MVLR for actual administration fees as Peter Service, SEE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption fees Coah Bonds SBA Sinking Fund Earnings Cash Description Redemption fees as a service of the Florida Constitution.  Description Redemption fees as a service fees fees fees fees fees fees fees fe	145,000.00 39,509.14 81.75	20,324.97  181,815.96 253.61 2,521.32  19,785.43  181,815.96 253.61 100,000.00 5,398.20  145,000.00 39,509.14 81.75 105,185.20
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliative Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer Dues an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a ricicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description Of activity in fund 210, Debt Service; investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Denote of activity in fund 210, Debt Service:  In distribution on withheld MVLR) and balance as provided in prior school year  So withheld Description Descripti	145,000.00 39,509.14 81.75	181,815.96 253.61 2,521.32 19,785.43 181,815.96 253.61 100,000.00 5,398.20 145,000.00 39,509.14 81.75

Levy County School District

Entries resu			
	Iting from bond issuance and refunding:	<u>Debit</u>	Credi
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	- -	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	=	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-	A to refund callable portion of Series 2010-A New Money Bonds due 1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ough 1/1/2022.		
	ebt Service Advance Bond Refunding		
Account # 1114	Description Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No. c. d	hand refunding for the 2010 20 E		
	bond refunding for the 2019-20 fiscal year.		
_	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	<u>-</u>	
2210	Accrued Interest Payable	<u>-</u>	-
Sinking fund	accrual for interest included in refunding.		
Year-end en	tries:	Debit	Credi
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	200,028.92	
1220 9200/730	Due from Other Agencies  Dues and Fees (Administrative expense)	415.55 222.93	
9200/730	Interest	222.93	
2632	Deferred Revenues - Unavailable		-
3321 3325	CO&DS Distributed		194,341.01
3325	CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.		
3325 To record CO	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		194,341.01 6,326.39
3325 To record C0 2632	Interest on Undistributed CO&DS	-	
3325 To record CO	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	-	
3325 To record CC 2632 3321 3325 To record PY	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  ' Deferred Revenues - Unavailable, CO&DS disbursements, and	-	
3325 To record CO 2632 3321 3325	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  ' Deferred Revenues - Unavailable, CO&DS disbursements, and	-	
3325 To record CC 2632 3321 3325 To record PY	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  ' Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account #	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description		
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 GC Account # 7200/310	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  O Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services	3,235.02	6,326.39 - -
3325 To record CC 2632 3321 3325 To record P\ investment e Fund 100 Gc Account # 7200/310 3323	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description	3,235.02	6,326.39 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record an	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	3,235.02	6,326.39 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as	3,235.02	6,326.39 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year		6,326.39 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	18,000.00	6,326.39 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year		6,326.39 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 73323 To record an provided in A Fund 210 Dc Account # P2000/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	18,000.00 360.00	6,326.39 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 73203 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	18,000.00 360.00	6,326.39 - -
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	18,000.00 360.00	6,326.38 - - - 3,235.02
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	18,000.00 360.00	
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	18,000.00 360.00	6,326.38 - - - 3,235.02
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	18,000.00 360.00	6,326.38 - - - 3,235.02 - 18,091.97 25.24
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reli	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	18,000.00 360.00	6,326.36 - - - 3,235.02 - 18,091.97 25.24
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel; advance refu	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	18,000.00 360.00	6,326.36 - - - 3,235.02 - 18,091.97 25.24
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	18,000.00 360.00	6,326.38 - - - 3,235.02 - 18,091.97 25.24
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	18,000.00 360.00	6,326.38 - - - 3,235.02 3,235.02 - 18,091.97 25.24 279.70
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	18,000.00 360.00	6,326.38 - - - 3,235.02 - 18,091.97 25.24
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record an provided in A Fund 210 Dc Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	18,000.00 360.00	6,326.38 - - - - 18,091.97 25.24 279.70 18,091.97
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	18,000.00 360.00	6,326.36 - - - 18,091.97 25.24 279.70 18,091.97
3325 To record CO 2632 3321 3325 To record PY investment et Fund 100 Get Account # 7200/310 3323 To record an provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	18,000.00 360.00	6,326.36 - - - 18,091.97 25.24 279.70 18,091.97
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	18,000.00 360.00	- - - - - - - - - - - - - - - - - - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 GC Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	18,000.00 360.00	6,326.38 - - - 18,091.97 25.24 279.70 18,091.97 25.24 - - 18,000.00
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc 47200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu Less: Principa Interest	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	18,000.00 360.00	- - - - - - - - - - - - - - - - - - -
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a Paymer	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	18,000.00 360.00	6,326.36 - - 18,091.97 25.24 279.70 18,091.97 25.24 - - 18,000.00 360.00
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3325 To record CC 2632 3321 3325 To record PN investment e Fund 100 Gc Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuadvance refuadvance refuadvance refuadrance fund Premiur Less: Principal Interest Dues a Paymer Dues a	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	18,000.00 360.00	6,326.36 - - 18,091.97 25.24 279.70 18,091.97 25.24 - - 18,000.00 360.00

Liberty County School District

Entries resulting from bond issuance and refunding:   Debt	<u>Credit</u>
Account # Description 11XX Cash 20007730 Dues and Fees (Issuance costs - underwriter's discount) 2000780 Discourts on Sale of Bonds 2000780 Discourts on Sale of Bonds 3791 Sale of Bonds - SBE/COBI Bonds 3791 Sale of Sonds - SBE/COBI Bonds 3792 Premium on Sale of Refunding Bonds 3792 Sale of Sa	
11XX Cash 25007730 Dues and Fees (Issuance costs - underwriter's discount) 25007730 Dues and Fees (Issuance costs - bond finance/admin charges) 2500780 Dues and Fees (Issuance costs - bond finance/admin charges) 250989871 Sale of Bonds - SBE/COBI Bonds 2711 Sale of Bonds - SBE/COBI Bonds 2711 Sale of Bonds - SBE/COBI Bonds 2712 Deep Section - Sale of Bonds - SBE/COBI Bonds 2713 Deep Section - Sale of Bonds - SBE/COBI Bonds 2714 Deep Section - Sale of Bonds - SBE/COBI Bonds 2700770 Meacellaneous - Principal/interest- Current Refunding 2700770 Dues and Fees (Issuance costs - underwriter's discount) - 2 2700770 Dues and Fees (Issuance costs - underwriter's discount) - 2 2700770 Dues and Fees (Issuance costs - underwriter's discount) - 2 2700770 Dues and Fees (Issuance costs - underwriter's discount) - 2 2701 Sale of Refunding Bonds 2702 Premium on Sale of Refunding Bonds 2703 Deep Section - 2 2701 Sale of Refunding Bonds 2704 Deep Section - 2 2701 Account Beschild - 2 2702 Sale of Refunding Bonds - 2 2703 Deep Section - 2 2704 Sale of Refunding Bonds - 2 2705 Sale of Refunding Bonds - 2 2705 Sale of Refunding Bonds - 2 2706 Sale of Refunding Bonds - 2 2707 Sale of Sale of Refunding Bonds - 2 2707 Sale of Sale of Refunding Bonds - 2 2707 Sale of Sale of Refunding Bonds - 2 2707 Sale of Sale of Refunding Bonds - 2 2707 Sale of Sale of Refunding Bonds - 2 2707 Sale of Sale of Refunding Bonds - 2 2707 Sale of Sale of Refunding Bonds - 2 2707 Sale of Sale of Refunding Bonds - 2 2707 Sale of Sale of Refunding Bonds - 2 2707 Sale of Sale of Refunding Bonds - 2 2707 Sale of Sale of Refunding Bonds - 2 2707 Sale of Sale of Refunding Bonds - 2 2707 Sale of Sale of Refunding Bonds - 2 2707 Sale of Sale of Refunding Bonds - 2 2707 Sale of Sale of Refunding Bonds - 2 2707 Sale of Sale of Refunding Bonds - 2 2707 Sale of Sa	
19XX Cash	
9200730 Dues and Fees (Issuance costs - bond finance/admin charges) - 920988181 Discourts on Sale of Bonds - 98E/COBI Bonds - 9711 Sale of Bonds - 98E/COBI Bonds - 9711 Sale of Bonds - 98E/COBI Bonds - 9711 Premium on Sale of Refunding Bonds - 9711 Premium on Sale of Refunding Bonds - 9711 Premium on Sale of Refunding Bonds - 9712 Premium on Sale of Refunding Bonds due from 11/1/2021 Provagin 11/1/2003 Premium on Sale of Refunding Bonds due from 11/1/2021 Provagin 11/1/2003 Premium on Sale of Refunding Bonds due from 11/1/2021 Provagin 11/1/2003 Premium on Sale of Refunding Bonds - 9712 Premium on Sale of R	
3711 Sale of Bands - SBE/COB/B Bands No new money bond issues for the 2019-20 fiscal year.  Fund 210 Debt Service Current Red Part (Sea January 1998) Recount # Description   Sea January 1998   Sea Januar	
No new money bond issues for the 2019-20 fiscal year.  Fund 210 bbt Service Current Bond Refunding  Beschelden  22007790 Miscellaneous - Principal/Interest - Current Refunding  22007790 Miscellaneous - Principal/Interest - Current Refunding  2200790 Discourts on Refunding Bonds  23020790 Discourts on Refunding Bonds  2310 Satie of Refunding Bonds  2321 Accrued Interest Payable (Sinking Fund Accruals)  23220 A to refund callable portion of Series 2010-A New Money Bonds due from 11/2021 through 11/2020 and Series 2020-A Refunding Bonds due from 11/2021 through 11/2020 and Series 2010-A Refunding Bonds due from 11/2021 through 11/2020 and Series 2010-A Refunding Bonds due from 11/2021 through 11/2020 and Series 2010-A Refunding Bonds due from 11/2021 through 11/2020 and Series 2010-A Refunding Bonds due from 11/2021 through 11/2020 and Series 2010-A Refunding Bonds due from 11/2021 through 11/2020 and Series 2010-A Refunding Bonds  2000730 Dues and Fess (Issuance costs - bond finance/admin charges)  2000730 Dues and Fess (Issuance costs - bond finance/admin charges)  2000730 Dues and Fess (Issuance costs - bond finance/admin charges)  2000730 Dues and Fess (Issuance costs - bond finance/admin charges)  2000730 Dues and Fess (Issuance costs - bond finance/admin charges)  2000730 Dues and Fess (Issuance costs - bond finance/admin charges)  2000730 Dues and Fess (Issuance costs - bond finance/admin charges)  2000730 Dues and Fess (Issuance costs - bond finance/admin charges)  2000730 Dues and Fess (Issuance costs - bond finance/admin charges)  2000730 Dues and Fess (Issuance costs - bond finance/admin charges)  2000730 Dues and Fess (Issuance costs - bond finance/admin charges)  2000730 Dues and Fess (Issuance costs - bond finance/admin charges)  2000730 Dues and Fess (Issuance costs - bond finance/admin charges)  2000730 Dues and Fess (Issuance costs - bond finance/admin charges)  2000730 Dues and Fess (Issuance costs - bond finance/admin charges)  2000730 Dues and Fess (Issuance costs - bond finance/admin charges)	_
Account   Description   Present	-
Account # Description   2007790   Dues and Fees (Issuance costs - bunderwiter's discount)   - Dues and Fees (Issuance costs - bunderwiter's discount)   - Dues and Fees (Issuance costs - bunderwiter's discount)   - Dues and Fees (Issuance costs - bunderwiter's discount)   - Dues and Fees (Issuance costs - bunderwiter's discount)   - Dues and Fees (Issuance costs - bunderwiter's discount)   - Dues and Fees (Issuance Costs - bunderwiter's discount)   - Dues and Fees (Issuance Costs - bunderwiter's discount)   - Dues and Fees (Issuance Costs - Dues Money Bonds due from 11/1/2021 through 11/1/2030 and Series 2010 - A Rev Money Bonds due from 11/1/2021 through 11/1/2030 and Series 2010 - A Refunding Bonds due from 11/1/2021 through 11/1/2030 and Series (2010 - A Refunding Bonds due from 11/1/2021 through 11/1/2030 and Fees (Issuance costs - underwiter's discount)   - Dues and Fees (Issuance costs - underwiter's discount)   - Dues and Fees (Issuance costs - underwiter's discount)   - Dues and Fees (Issuance costs - underwiter's discount)   - Dues and Fees (Issuance costs - bunderwiter's discount)   - Dues and Fees (Issuance costs - bunderwiter's discount)   - Dues and Fees (Issuance costs - bunderwiter's discount)   - Dues and Fees (Issuance costs - bunderwiter's discount)   - Dues and Fees (Issuance costs - bunderwiter's discount)   - Dues and Fees (Issuance costs - bunderwiter's discount)   - Dues and Fees (Issuance costs - bunderwiter's discount)   - Dues and Fees (Issuance costs - bunderwiter's discount)   - Dues and Fees (Issuance costs - bunderwiter's discount)   - Dues and Fees (Issuance costs - bunderwiter's discount)   - Dues and Fees (Issuance costs - bunderwiter's discount)   - Dues and Fees (Issuance costs - bunderwiter's discount)   - Dues and Fees (Issuance costs - bunderwiter's discount)   - Dues and Fees (Issuance costs - bunderwiter's discount)   - Dues and Fees (Issuance costs - bunderwiter's discount)   - Dues and Fees (Issuance costs - bunderwiter's discount)   - Dues and Fees (Issuance costs - b	
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9200730 Dues and Fees (Issuance costs - bond finance/admin charges) 92098982 Discounts on Refunding Bonds 9715 Sale of Refunding Bonds 97210 Accrued Interest Payable (Sinking Fund Accruals) 972210 Accrued Interest Payable (Sinking Fund Accruals) 972210 Accrued Interest Payable (Sinking Fund Accruals) 972210 Poets Service Advance Bond Refunding Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2030 and Series 2010-A Refunding Bonds 1/2007/30 Dues and Fees (Issuance costs - underwriter's discount) - 9299/992 Discounts on Refunding Bonds	
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3715 Sale of Refunding Bonds 3792 Premium on Sale of Refunding Bonds 2710 Accrued Interest Payable (Sinking Fund Accruels) Series 2020-A to refund callable perforin of Series 2010-A Refunding Bonds due from 171/2021 through 171/2030 and Series 2010-A Refunding Bonds due from 171/2021 through 171/2030 and Series 2010-A Refunding Bonds due from 171/2021 through 171/2030 and Series 2010-A Refunding Bonds due from 171/2021 through 171/2030 and Series 2010-A Refunding Bonds due from 171/2021 through 171/2030 and Series 2010-A Refunding Bonds 2000730 Dues and Fees (Issuance costs - underwriter's discount) 2000730 Dues and Fees (Issuance costs - bond finance/admin charges) 2000730 Dues and Fees (Issuance costs - bond finance/admin charges) 2715 Sale of Refunding Bonds 2716 Sale of Refunding Bonds 2717 Accrued Interest Payable (Sinking Fund Accruels) 2710 Accrued Interest Payable (Sinking Fund Accruels) 2711 Accrued Interest Payable (Sinking Fund Accruels) 2712 Accrued Interest Payable 2713 Accrued Interest Payable 2714 Sinking fund accruel for interest included in refunding. 2726 Year-end entries:  Debit 2727 Cash 2728 Description 2739 Description 2740 Cash 2750 Ca	
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Series 2020-A to refund callable portion of Series 2010-A New Money Bonds due from 1/1/2021 through 1/1/2020 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2020 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.  Fund 210 Debt Service Advance Bond Refunding Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.  Second 21114 Cash with Fiscal/Service Agents	-
from 1/1/2021 through 1/1/2020 and Series 2010-A Refunding Bonds due from 1/1/2021 through 1/1/2022.  Fund 210 Debt Service Advance Bond Refunding Account # Description	-
Part   Debt Service Advance Bond Refunding   Account # Description   Cash with Fiscal/Service Agents   Cash with Fiscal/Service Cost   Cash with Fiscal/Service   Cash with F	
Account #   Description	
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2000/730 Dues and Fees (Issuance costs - underwriter's discount) 2099/892 Discourts on Refunding Bonds 2715 Sale of Refunding Bonds 2716 Accrued Interest Payable (Sinking Fund Accruals)  No advance bond refunding for the 2019-20 fiscal year.  Fund 210 Debt Service, SBE/COBI Bonds  Account! # Description 11XX Cash Account if Desc	
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No advance bond refunding for the 2019-20 fiscal year.  Fund 210 Debt Service, SBE/COBI Bonds  Account # Description 11XX Cash 11XX Cash 11XX Cash Fund 310 Debt Service, SBE/COBI Bonds  Account # Description 11XX Cash 41,768.12 1220 Due from Other Agencies 81.35 9200/730 Due sand Fees (Administrative expense) 43.65 9200/730 Due sand Fees (Administrative expense) 43.65 9200/730 Due from Other Agencies 81.35 9200/730 Due from Other Agencies 91.00 1322 Deferred Revenues - Unavailable 91.00 1323 Deferred Revenues - Unavailable 91.00 1325 Interest on Undistributed CO&DS 10 record CO&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year 91.00 1325 Interest on Undistributed CO&DS 10 record PV Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.  Fund 100 General Fund  Account # Description 17200/310 Professional and Technical Services 91.23 2323 CO&DS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.  Fund 210 Debt Service, SBE/COBI Bonds  Account # Description 10 Description 1,000.00 10 Pincipsi University 1,000.00 10 Period Service, SBE/COBI Bonds  Account # Description 1,000.00 11 Accrued Interest Payable 9.00 12 Accrued Interest Payable 9.00 13 Accrued Interest Payable 9.00 14 Accrued Interest Payable 9.00 15 Accrued Interest Payable 9.00 16 Accrued Technical Service, Investment 8.00 17 Perior Payable 9.00 18 Accrued Interest Payable 9.00 18 Accrued Interest Payable 9.00 18 Accrued Interest Payable 9.00 19 Accrued Interes	-
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Pund 210 Debt Service, SBE/COBI Bonds   Account # Description	
Account # Description 11XX Cash 2210 Accrued Interest Payable Sinking fund accrual for interest included in refunding.  Year-end entries: Debit Fund 360 Capital Projects, CO&DS  Account # Description 11XX Cash 41,768.12 1220 Due from Other Agencies 913.35 25000730 Dues and Fees (Administrative expense) 43.65 25000730 Dues and Fees (Administrative expense) 43.65 25000710 Interest Ox&DS Distributed 0x8DS 321 CO&DS Distributed 3325 Interest on Undistributed CO&DS To record CO&DS disbursements, investment earnings, and treasury fees.  2632 Deferred Revenues - Unavailable Prior Year 2523 2632 Deferred Revenues - Unavailable - Prior Year 25325 Interest on Undistributed CO&DS To record PV Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.  Fund 100 General Fund Account # Description 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 Account # Description 2000/710 Interest on Undistributed Co&DS Description 9 2000/720 Interest on Eventual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.  Fund 210 Debt Service, SBE/COBI Bonds Account # Description 2000/710 Interest Oxford Administration Fees 1,191 2999/761 Payments to Refunding Bond Escrow 1,191 2999/761 Payments to Refunding Bond Escrow 1,191 2210 Account with Fiscal/Service Agents 322 Co&DS Withheld for SBE/COBI Bonds 322 SBA Sinking Fund Earnings 1,200 323 SBA Sinking Fund Earnings 1,200 324 Cash with Fiscal/Service Agents 3,200 325 SBA Sinking Fund Earnings 1,200 326 SBA Sinking Fund Earnings 1,200 327 SBA Sinking Fund Earnings 1,200 328 SBA Sinking Fund Earnings 1,200 3299/761 Payments to Refunding Bond Escrow 1,200 3299/761 Payments to Refunded Dond Bond Escrow 2,200 3200 3200 3200 3200 320 320 320 320	
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Sinking fund accrual for interest included in refunding.	
Year-end entries: Debit Fund 360 Capital Projects, CO&DS  Account # Description 11XX Cash 41,768.12 1220 Due from Other Agencies 81.35 9200/730 Dues and Fees (Administrative expense) 43.65 9200/730 Deferred Revenues - Unavailable 3321 CO&DS Distributed 3325 Interest on Undistributed CO&DS To record PV 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 Account # Description 7200/310 Professional and Technical Services 3232 CO&DS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.  Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9200/710 Redemption of Principal 1,000.00 9200/720 Interest 2210 Accrued Interest Payable 2 2210 Accrued Interest Payable 3 322 CO&DS Withheld for SBE/COBI Bonds 3232 CO&DS Withheld for SBE/COBI Bonds 324 SBA Sinking Fund Administration Fees 2 2299/761 Payments to Refunding Bond Escrow 1.91 9200/730 SBA Sinking Fund Earnings 2 9200/730 SBA Sinking Fund Earnings 2 9200/730 SBA Sinking Fund Earnings 3 9200/730 SBA Sinking Fund Earnings 9 92	-
Fund 360 Capital Projects, CO&DS  Account # Description 11XX Cash 41,768.12 1220 Due from Other Agencies 81.35 9200/730 Dues and Fees (Administrative expense) 43.65 9200/730 Deferred Revenues - Unavailable 3321 CO&DS Distributed 3325 Interest on Undistributed CO&DS  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  Account # Description Professional and Technical Services 633.39 3233 CO&DS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.  Fund 210 Debt Service, SBE/COBI Bonds  Account # Description 9200/710 Redemption of Principal 1,000.00 9200/720 Interest Pund Administration Fees 9200/730 SBA Sinking Fund Earnings - 1111  Account # Description 9200/730 SBA Sinking Fund Earnings - 1111  Cash Cash With Fiscal/Service Agents 9200/730 SBA Sinking Fund Earnings - 1111  Cash Cash With Fiscal Service Agents 9200/730 SBA Sinking Fund Earnings - 1111  Cash Cash With Fiscal Service Agents 9200/730 SBA Sinking Fund Earnings - 1111  Cash Cash With Fiscal Service Agents 9200/730 SBA Sinking Fund Earnings - 1111  Cash Cash With Fiscal Service Opens 9200/730 SBA Sinking Fund Earnings - 1111  Cash Cash Cash With Fiscal Service Agents 9200/730 SBA Sinking Fund Earnings - 1111  Cash Cash Cash With Fiscal Service Agents 9200/730 SBA Sinking Fund Earnings - 1111  Cash Cash Cash With Fiscal Service Agents 9200/730 SBA Sinking F	
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Fund 100 General Fund         Account # (200/310)       Description         7200/310       Professional and Technical Services       633.39         3323       CO&DS Withheld for Administration         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         Account # (200/2007)       Description (200/2007)         9200/710       Redemption of Principal (200/2007)         9200/720       Interest (200/2007)         9290/761       Payments to Refunding Bond Escrow (200/2007)         9299/761       Payments to Refunding Bond Escrow (200/2007)         2210       Accrued Interest Payable (200/2007)         2322       CO&DS Withheld for SBE/COBI Bonds (200/2007)         3322       CO&DS Withheld for SBE/COBI Bonds (200/2007)         3326       SBA Sinking Fund Earnings (200/2007)         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 Premium on refunded bonds	
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provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.  Fund 210 Debt Service, SBE/COBI Bonds  Account # Description 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 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:	633.39
Pund 210 Debt Service, SBE/COBI Bonds   Account #   Description   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   3326   SBA Sinking Fund Earnings   - 11XX   Cash   Cash   Cash with Fiscal/Service Agents   - 11XX   Cash	
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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:	1.31
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:	82.46
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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:	
Plus: CO&DS withheld Bond interest (revenue on withheld MVLR) Refunded bond proceeds Premium on refunded bonds Less:	
CO&DS withheld Bond interest (revenue on withheld MVLR) Refunded bond proceeds Premium on refunded bonds Less:	82.46
Bond interest (revenue on withheld MVLR) Refunded bond proceeds Premium on refunded bonds Less:	938.14
Refunded bond proceeds Premium on refunded bonds Less:	1.31
Less:	-
	-
euncinal payments	4.000.00
Interest expenditure	1,000.00 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)	-
Enumy runu barance	
Dues and fees (fees on bond interest above) Payments to refunded bonds escrow agent	1.91 - -
Ending fund balance	

Madison County School District

Entries resu			
Litti ico i cou	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description  Misseller and Delication Misseller Description		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2010-A New Money Bonds due		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 thro	ough 1/1/2022.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2019-20 fiscal year.		
	· · · · · · · · · · · · · · · · · · ·		
	ebt Service, SBE/COBI Bonds  Description		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	tries:	Debit	Credit
	apital Projects, CO&DS		
	Description		
Account # 11XX	<u>Description</u> Cash	98,843.33	
1220	Due from Other Agencies	203.67	
9200/730	Dues and Fees (Administrative expense)	109.27	
9200/710 2632	Interest Deferred Revenues - Unavailable		
3321	CO&DS Distributed		96,055.44
3325	Interest on Undistributed CO&DS		3,100.83
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
	D ( 1D 11 311 D: V		
2632	Deterred Revenues - Unavailable - Prior Year	-	
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	-	-
3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and	-	- -
3321 3325 To record PY investment e	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	:
3321 3325 To record PY investment e Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund		-
3321 3325 To record PY investment e Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description	4 505 00	•
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	1,585.62	1 585 62
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description	1,585.62	1,585.62
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	1,585.62	1,585.62
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,585.62	- - 1,585.62
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	1,585.62	- - 1,585.62
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal	8,000.00	- - 1,585.62
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest	8,000.00 160.00	- - 1,585.62
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	8,000.00 160.00 16.45	- - 1,585.62
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	8,000.00 160.00	- - 1,585.62
3321 3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	8,000.00 160.00 16.45	- 1,585.62
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.  entricle XII, Section 9, Subsection (d) of the Florida Constitution.	8,000.00 160.00 16.45	8,066.94
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  ent Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	8,000.00 160.00 16.45	- 8,066.94 11.25
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	8,000.00 160.00 16.45	8,066.94
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  ent Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	8,000.00 160.00 16.45	- 8,066.94 11.25
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, relations	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	8,000.00 160.00 16.45	- 8,066.94 11.25
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, relations	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	8,000.00 160.00 16.45	- 8,066.94 11.25
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	8,000.00 160.00 16.45	- 8,066.94 11.25
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	8,000.00 160.00 16.45	8,066.94 11.25 98.26
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	8,000.00 160.00 16.45	- 8,066.94 11.25
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	8,000.00 160.00 16.45	98.26 8,066.94
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33326 311XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indianal Cash Service on withheld MVLR)	8,000.00 160.00 16.45	8,066.94 11.25 98.26
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 31326 311XX To record de earnings, relaadvance refuagent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	8,000.00 160.00 16.45	98.26 8,066.94
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 31326 311XX To record de earnings, relaadvance refuagent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indianal Cash Service on withheld MVLR)	8,000.00 160.00 16.45	98.26 8,066.94
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less:	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	8,000.00 160.00 16.45	98.26 8,066.94
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus: CO&DS Bond in Refundu Premiun Less: Principa Interest	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  con of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR)  ed bond proceeds Interest (revenue on withheld MVLR)  ed bond proceeds Interest (revenue on withheld MVLR)  ed payments Interest (revenue on withheld MVLR)	8,000.00 160.00 16.45	98.26 8,066.94 11.25 98.26 8,066.94 11.25 - - - 8,000.00 160.00
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus:	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Dt service payments, MVLR withheld for debt service, investment and arted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indicated bond proceeds Indicated bond bonds Indicated bond bond bond bond bond bond bond bon	8,000.00 160.00 16.45	98.26 8,066.94 11.25 98.26 8,066.94 11.25
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer	CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  elet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual cash provided in prior school year  S withheld Iterest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds  all payments Interest (fees on bond interest above) Interest (fees on bond interest above) Interest (fees on bond interest above) Interest to refunded bonds escrow agent	8,000.00 160.00 16.45	98.26 8,066.94 11.25 98.26 8,066.94 11.25 - - - 8,000.00 160.00
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues an Paymer Dues an Paymer Dues and Paymer Purs Principa and Paymer Dues and Paymer Purs Pay	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Dt service payments, MVLR withheld for debt service, investment and arted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indicated bond proceeds Indicated bond bonds Indicated bond bond bond bond bond bond bond bon	8,000.00 160.00 16.45	98.26 8,066.94 11.25 98.26 8,066.94 11.25 - - - 8,000.00 160.00

**Manatee County School District** 

Entries resul			
	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3791	Premium on Sale of Bonds		_
	ey bond issues for the 2019-20 fiscal year.		_
	•		
	bt Service Current Bond Refunding		
Account #	Description Miscellaneous Principal/Interest Current Refunding	4 242 404 24	
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	1,213,184.34 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
from 1/1/2021	A to refund callable portion of Series 2010-A New Money Bonds due I through 1/1/2030 and Series 2010-A Refunding Bonds due from ugh 1/1/2022.		
	bt Service Advance Bond Refunding		
Account # 1114	Description Cook with Finest/Coming Agents		
9200/730	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
NI	and of the first to the COLO CO.		
	oond refunding for the 2019-20 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end ent	ries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
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 CO&DS Distributed		4 000 470 04
3321 3325	Interest on Undistributed CO&DS		1,293,176.91 56,133.77
	0&DS disbursements, investment earnings, and treasury fees.		,
	Deferred Revenues - Unavailable - Prior Year	-	
3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS		Ī
3321 3325 To record PY	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	:
3321 3325 To record PY investment ea	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	:
3321 3325 To record PY investment ea Fund 100 Ge	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund	-	1
3321 3325 To record PY investment ea Fund 100 Ge Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund Description		:
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services	28,704.18	- - - 28 704 19
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund Description	28,704.18	- - 28,704.18
3321 3325 To record PY investment each of the second # 7200/310 3323 To record am	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Interest Prior Year Interest Year CO&DS Withheld for Administration fees as	28,704.18	- - 28,704.18
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	- 28,704.18	- - 28,704.18
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Interest withheld from MVLR for actual administration fees as a outside XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Unavailable - Prior Year CO&DS Deferred Revenues - Unavailable - Unavailable - Prior Year Co&DS Deferred Revenues	- 28,704.18	- - 28,704.18
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Interest Withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest CO&DB Bonds Description		- - 28,704.18
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Interest withheld from MVLR for actual administration fees as a outside XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Unavailable - Prior Year CO&DS Deferred Revenues - Unavailable - Unavailable - Prior Year Co&DS Deferred Revenues	- 28,704.18 457,000.00 144,223.32	- - 28,704.18
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest COBI Bonds Description Redemption of Principal	457,000.00	- - 28,704.18
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	457,000.00 144,223.32	- - 28,704.18
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	457,000.00 144,223.32	- - 28,704.18
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Industry withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	457,000.00 144,223.32	_
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	457,000.00 144,223.32	- 591,730.91
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Industry withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	457,000.00 144,223.32	- 591,730.91 825.39
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Industry withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	457,000.00 144,223.32	- 591,730.91 825.39
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record del	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Interest Substitution (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	457,000.00 144,223.32	- 591,730.91 825.39
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional withheld for Administration Professional withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Professional Revenues - Unavailable - Prior Year CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Professional Revenues - Prior Year CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Professional Revenues - Prior Year CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	457,000.00 144,223.32	- 591,730.91 825.39
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund  Description Professional and Technical Services CO&DS Withheld for Administration Interest Substitution (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year	457,000.00 144,223.32	- 591,730.91 825.39
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Description Description MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earning SBA S	457,000.00 144,223.32	- 591,730.91 825.39
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment and the service payments of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:	457,000.00 144,223.32	591,730.91 825.39 8,933.07
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Description Description MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earning SBA S	457,000.00 144,223.32	825.39 8,933.07
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Professional Revenues - Unavailable - Prior Year and balance as provided in prior school year	457,000.00 144,223.32	591,730.91 825.39 8,933.07 73,036.50
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Percentage of the English of Englis	457,000.00 144,223.32	73,036.50 591,730.91
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Professional Revenues - Unavailable - Prior Year and balance as provided in prior school year	457,000.00 144,223.32	73,036.50 591,730.91 825.39 8,933.07
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 311XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Pund  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest SBA Sinking Fund Earnings Cash interest Payable Cash with Fiscal/service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest SBA Sinking Fund Earnings Cash Interest Coans Withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and graph with fiscal agent to payments of refunded bonds escrow  Interest SBA Sinking Fund 210, Debt Service:  Indiana Description Interest SBA Sinking Fund Earnings Cash Interest Coans With Fiscal Service Agents Interest Coans Withheld For Service Agents Interest Coans Withheld For Service Agents Interest Coans With Fiscal Agent To Payments of refunded bonds escrow  Interest Coans With Fiscal Agent To Payments of Refunded Bonds escrow  Interest Coans Withheld For Service:  Interest Coans Withheld MVLR Service:  Interest Coans Withheld MVLR Service Coans Withheld Berest (revenue on withheld MVLR)	457,000.00 144,223.32	73,036.50 591,730.91 825.39 8,933.07
3321 3325 To record PY investment examples of the second o	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Pund  Description Professional and Technical Services CO&DS Withheld for Administration Industry withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Interest of activity in fund 210, Debt Service:  Indicated the service on withheld MVLR)  Interest (revenue on withheld MVLR)	457,000.00 144,223.32	73,036.50 591,730.91 825.38 8,933.07 73,036.50 591,730.91 825.38 1,037,000.00 180,608.51
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for actual administration fees as Professional Redemption of Principal	457,000.00 144,223.32	73,036.50 591,730.91 825.39 8,933.07 73,036.50 591,730.91 825.39 1,037,000.00 180,608.51 457,000.00
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in' Refunded Premiur Less: Principa Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Per of activity in fund 210, Debt Service:  Indicated the service on withheld MVLR) and balance as provided in prior school year  withheld Iterest (revenue on withheld MVLR) and balance as provided in prior school year  withheld Iterest (revenue on withheld MVLR) and payments expenditure	457,000.00 144,223.32	73,036.50 591,730.91 825.39 8,933.07 591,730.91 825.39 1,037,000.00 180,608.51 457,000.00 144,223.32
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Professional Reversal of accrued interest, and transfer of prior year Professional Reversal of accrued interest, and transfer of prior year Professional Reversal of accrued interest, and transfer of prior year Professional Reversal of accrued interest, and transfer of prior year Professional Reversal of accrued interest, and transfer of prior year Professional Reversal of accrued interest, and transfer of prior year Professional Reversal of accrued interest, and transfer of prior year Professional Reversal Re	457,000.00 144,223.32	73,036.50 591,730.91 825.39 8,933.07 73,036.50 591,730.91 825.39 1,037,000.00 180,608.51 457,000.00 144,223.32 266.05
investment eximated investment eximated and the following investment eximated and the following in the follo	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Interest Office of Prior Service: Indicated the service of t	457,000.00 144,223.32	73,036.50 591,730.91 825.39 8,933.07 73,036.50 591,730.91 825.39 1,037,000.00 180,608.51 457,000.00 144,223.32 266.05 1,213,184.34
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 111XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Professional Reversal of accrued interest, and transfer of prior year Professional Reversal of accrued interest, and transfer of prior year Professional Reversal of accrued interest, and transfer of prior year Professional Reversal of accrued interest, and transfer of prior year Professional Reversal of accrued interest, and transfer of prior year Professional Reversal of accrued interest, and transfer of prior year Professional Reversal of accrued interest, and transfer of prior year Professional Reversal Re	457,000.00 144,223.32	73,036.50 591,730.91 825.39 8,933.07 73,036.50 591,730.91 825.39 1,037,000.00 180,608.51 457,000.00 144,223.32 266.05

**Marion County School District** 

Entries resu			
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
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 Sorios 2020	Accrued Interest Payable (Sinking Fund Accruals)  A to refund callable portion of Series 2010-A New Money Bonds due		88.20
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ough 1/1/2022.		
	ebt Service Advance Bond Refunding		
Account #	Description Cash with Fiscal/Service Agents		
1114 9200/730	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2019-20 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
· · · · · · · · · · · · · · · · · · ·		D.1."	0 11
Year-end en		<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	<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 2632	Interest Deferred Revenues - Unavailable		
3321	CO&DS Distributed		1,368,189.27
3325	Interest on Undistributed CO&DS		49,047.40
	D&DS disbursements, investment earnings, and treasury fees.		
To record CC	Dado dispulsements, investment earnings, and treasury lees.		
	•		
2632	Deferred Revenues - Unavailable - Prior Year	-	
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	<u>:</u> :
2632 3321 3325 To record PY	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  ' Deferred Revenues - Unavailable, CO&DS disbursements, and	-	:
2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	Ī
2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund	-	į.
2632 3321 3325 To record PY investment e Fund 100 Ge Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description	05.000.51	:
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services	25,080.54	- - - 25.080.54
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description	25,080.54	- - 25,080.54
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration	25,080.54	- - 25,080.54
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	25,080.54	- - 25,080.54
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	25,080.54	- - 25,080.54
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description  Description		- - 25,080.54
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	25,080.54 235,000.00 50,030.00	- - 25,080.54
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal	235,000.00	- - 25,080.54
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration Description Description Professional Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	235,000.00 50,030.00	- - 25,080.54
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	235,000.00 50,030.00	- - 25,080.54
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	235,000.00 50,030.00	· -
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	235,000.00 50,030.00	- 278,766.19
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	235,000.00 50,030.00	278,766.19 388.84
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	235,000.00 50,030.00	- 278,766.19
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	235,000.00 50,030.00	278,766.19 388.84
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration / Description Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  / Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	235,000.00 50,030.00	278,766.19 388.84
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 700/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	235,000.00 50,030.00	278,766.19 388.84
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Dt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	235,000.00 50,030.00	278,766.19 388.84
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	235,000.00 50,030.00	278,766.19 388.84 6,000.30
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fun	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Dt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	235,000.00 50,030.00	278,766.19 388.84
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indicated Service in the Service:  According the Service in the Se	235,000.00 50,030.00	278,766.19 388.84 6,000.30 25,793.58
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual Cook of the Prior Service of the Service of Swithheld  Withheld	235,000.00 50,030.00	278,766.19 388.84 6,000.30 25,793.58 278,766.19
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual Sinking Fund Earnings Swithheld Interest Service Payments on withheld MVLR)	235,000.00 50,030.00	278,766.19 388.84 6,000.30 25,793.58 278,766.19 388.84
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Plus: CO&DS Bond in Refund	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year  Swithheld Iterest (revenue on withheld MVLR) India debalance as provided in MVLR) Interest CO&DS Withheld CO&DS Withheld CO&DS Withheld MVLR) Interest CO&DS Withheld CO&DS With	235,000.00 50,030.00	278,766.19 388.84 6,000.30 25,793.58 278,766.19 388.84 24,000.00
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Plus: CO&DS Bond in Refund	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual Sinking Fund Earnings Swithheld Interest Service Payments on withheld MVLR)	235,000.00 50,030.00	278,766.19 388.84 6,000.30 25,793.58 278,766.19 388.84
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refundd Premiur Less:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Descrip	235,000.00 50,030.00	278,766.19 388.84 6,000.30 25,793.58 278,766.19 388.84 24,000.00 1,292.48
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Description Redemption of Principal Interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Description Redemption of Principal Interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Description Redemption of Principal Interest Redemption of Redemp	235,000.00 50,030.00	278,766.19 388.84 6,000.30 25,793.58 278,766.19 388.84 24,000.00
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refundu Less: Principa Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Descrip	235,000.00 50,030.00	278,766.19 388.84 6,000.30 25,793.58 278,766.19 388.84 24,000.00 1,292.48 235,000.00
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues au Paymer	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description SBA Sinking Fund Earnings Cash  Description Or Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  Con of activity in fund 210, Debt Service:  In displayments are provided in prior school year  So withheld Sterest (revenue on withheld MVLR) Sed bond proceeds In on refunded bonds  Description  Redemption of Principal Interest Service Agents Co&DS Withheld Service Agents Co&DS Withheld Service Payments of refunded bonds escrow  Description  Redemption of Principal Interest Service Agents Co&DS Withheld Service Agents Co&DS Withheld Service Agents Co&DS Withheld Service Payments Ser	235,000.00 50,030.00	278,766.19 388.84 6,000.30 25,793.58 278,766.19 388.84 24,000.00 1,292.48 235,000.00 50,030.00
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer Dues an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pot Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: and balance as provided in prior school year  withheld terest (revenue on withheld MVLR) ed bond proceeds on on refunded bonds  all payments expenditure off fees (fees on bond interest above) this to refunded bonds escrow agent off fees on refunded bonds (admin and underwriter fees)	235,000.00 50,030.00	278,766.19 388.84 6,000.30 25,793.58 278,766.19 388.84 24,000.00 1,292.48 235,000.00 50,030.00 125.33
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer Dues an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pot Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash to service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pon of activity in fund 210, Debt Service:  In displayments In the description of the payments of refunded bonds escrow and payments In the payments of the payments o	235,000.00 50,030.00	278,766.19 388.84 6,000.30 25,793.58 278,766.19 388.84 24,000.00 1,292.48 235,000.00 50,030.00 125.33 25,240.66

Martin County School District

Fund 310 Ca	Iting from bond issuance and refunding:  pital Projects, COBI Bonds	<u>Debit</u>	
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
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 3715	Discounts on Refunding Bonds 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		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 thro	ough 1/1/2022.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No adver	hand refunding for the 2010 20 fines!		
	bond refunding for the 2019-20 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Intercet Poveble	-	
	Accrued Interest Payable accrual for interest included in refunding.		-
Oli iking runu	actival for interest morace in retaining.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash  Pure form Other America	726,557.38	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	3,138.10 1,683.45	
9200/730	Interest	1,003.43	
2632	Deferred Revenues - Unavailable		-
	CO&DS Distributed		683,604.51
3325	Interest on Undistributed CO&DS		
3325			
3325 To record CO	Interest on Undistributed CO&DS	_	
3325 To record C0 2632	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.	l -	
3325 To record CC 2632 3321 3325	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed  Interest on Undistributed CO&DS	-	
3325 To record CC 2632 3321 3325 To record PY	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed  Interest on Undistributed CO&DS  Oeferred Revenues - Unavailable, CO&DS disbursements, and	-	
3325 To record CC 2632 3321 3325 To record PY investment e	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  O Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and armings.  eneral Fund		
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account #	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Y Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description		
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	24,429.60	47,774.42 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Y Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description	24,429.60	
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	24,429.60	47,774.42 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record arr provided in A	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  OEferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS  OENERAL Services CO&DS Withheld For Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	- 24,429.60	47,774.42 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS  Tofferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS  Tofferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS  Tofferred Revenues - Unavailable - Prior Year  CO&DS Withheld For Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Interest on Undistributed CO&DS  Tofferred Revenues - Unavailable - Prior Year  CO&DS Withheld For Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	- 24,429.60	47,774.42 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record arr provided in A Fund 210 Dc Account #	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  OEferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS  OENERAL Services CO&DS Withheld For Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	24,429.60	47,774.42 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year		47,774.42 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	735,000.00 204,670.00 361.91	47,774.42 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 700/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	735,000.00 204,670.00	47,774.42 - -
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	735,000.00 204,670.00 361.91	47,774.42 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 700/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	735,000.00 204,670.00 361.91	47,774.42 - - 24,429.60
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	735,000.00 204,670.00 361.91	47,774.42 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	735,000.00 204,670.00 361.91	47,774.42 - - 24,429.60 - 920,605.89
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	735,000.00 204,670.00 361.91	47,774.42 - - 24,429.60 - 920,605.89 1,284.13
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	735,000.00 204,670.00 361.91	47,774.42 - - 24,429.60 - 920,605.89 1,284.13
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	735,000.00 204,670.00 361.91	47,774.42 - - 24,429.60 - 920,605.89 1,284.13
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	735,000.00 204,670.00 361.91	47,774.42 - - 24,429.60 - 920,605.89 1,284.13
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	735,000.00 204,670.00 361.91	47,774.42 - - 24,429.60 - 920,605.89 1,284.13
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as  rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal Agent to payments of refunded bonds escrow	735,000.00 204,670.00 361.91	47,774.42 - - 24,429.60 - 920,605.89 1,284.13
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel; advance refu agent.  Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	735,000.00 204,670.00 361.91	47,774.42 - - 24,429.60 - 920,605.89 1,284.13 18,141.89
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	735,000.00 204,670.00 361.91	47,774.42 - - 24,429.60 - 920,605.89 1,284.13 18,141.89 104,442.79 920,605.89
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	735,000.00 204,670.00 361.91	47,774.42 - - 24,429.60 920,605.89 1,284.13 18,141.89 104,442.79 920,605.89 1,284.13
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Plus: CO&DS Bond in Refund	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	735,000.00 204,670.00 361.91	47,774.42 - - 24,429.60 24,429.60 920,605.89 1,284.13 104,442.79 920,605.89 1,284.13 305,000.00
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Plus: CO&DS Bond in Refund	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	735,000.00 204,670.00 361.91	47,774.42 - - 24,429.60 920,605.89 1,284.13 18,141.89 104,442.79 920,605.89 1,284.13
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less:	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	735,000.00 204,670.00 361.91	24,429.60 920,605.89 1,284.13 18,141.89  104,442.79 920,605.89 1,284.13 305,000.00 16,499.25
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	735,000.00 204,670.00 361.91	47,774.42 - - - 920,605.89 1,284.13 18,141.89 104,442.79 920,605.89 1,284.13 305,000.00 16,499.25 735,000.00 204,670.00
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues au	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	735,000.00 204,670.00 361.91	47,774.42 - - - 920,605.89 1,284.13 18,141.89 104,442.79 920,605.89 1,284.13 305,000.00 16,499.25 735,000.00 204,670.00 361.91
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	735,000.00 204,670.00 361.91	47,774.42 - - - 24,429.60 24,429.60 920,605.89 1,284.13 305,000.00 16,499.25 735,000.00 204,670.00 361.91 320,848.72
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au Paymer Dues au	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	735,000.00 204,670.00 361.91	47,774.42 - - - 920,605.89 1,284.13 18,141.89 104,442.79 920,605.89 1,284.13 305,000.00 16,499.25 735,000.00 204,670.00 361.91

Monroe County School District

Entries resu			
Litti ico i cou	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	_	_
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	bbt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2010-A New Money Bonds due		-
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ugh 1/1/2022.		
	bt Service Advance Bond Refunding		
	Description		
Account # 1114	Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	pond refunding for the 2010-20 fiscal year		
	bond refunding for the 2019-20 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Poyable	-	
	Accrued Interest Payable accrual for interest included in refunding.		-
Oliking fund	accidation interest included in retainding.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<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		- 267 220 65
2632 3321			- 267,220.65 7.958.00
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed		
2632 3321 3325 To record CC	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		- 267,220.65 7,958.00
2632 3321 3325 To record CC 2632	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	-	
2632 3321 3325 To record CC 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	
2632 3321 3325 To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS T Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.	-	
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Eneral Fund	-	
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description		
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services	4,069.35	7,958.00 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description	4,069.35	7,958.00 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	4,069.35	7,958.00 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	4,069.35	
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional Services and Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.	4,069.35	7,958.00 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Poscription Description Description Description Description Description Description Description Description Description	4,069.35	7,958.00 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional Services and Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.	- 4,069.35 - -	7,958.00 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal	- 4,069.35 - - -	7,958.00 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 4,069.35 - - - -	7,958.00 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Per least Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 4,069.35 - - - - -	7,958.00 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 4,069.35 - - - - -	7,958.00 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution.  Per Service. SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- 4,069.35	7,958.00 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 4,069.35	7,958.00 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- - - - - - - -	7,958.00 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Service, investment	- 4,069.35	7,958.00 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 4,069.35	7,958.00 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	- 4,069.35	7,958.00 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	- 4,069.35	7,958.00 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking F	- 4,069.35	7,958.00 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fund	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	- 4,069.35	7,958.00 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal Agents CO&DS Withheld for GBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal Agents  Description Redemption of Principal Interest Payable Cash with Fiscal Agents  Description Redemption of Principal Interest Payable Cash with Fiscal Agents  Description Redemption of Principal Interest Payable Cash with Fiscal Agents  Description Redemption of Principal Interest Payable Cash with Fiscal Agents  Description Redemption of Principal Interest Payable Cash with Fiscal Payable Cash w	- 4,069.35	7,958.00 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  Indicate the service withheld  Description Descrip	- 4,069.35	7,958.00 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional mVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Denote the service of the payments of refunded bonds escrow  Denote the service of the payments of refunded bonds escrow  Denote activity in fund 210, Debt Service:  Denote the service of the payments of refunded bonds escrow  Denote the service of the payments of refunded bonds escrow  Denote the service of the payments of refunded bonds escrow  Denote the service of the payments of refunded bonds escrow  Denote the service of the payments of refunded bonds escrow  Denote the service of the payments of refunded bonds escrow  Denote the service payments of the payments of refunded bonds escrow  Denote the payments of the payments of refunded bonds escrow  Denote the payments of the payments of refunded bonds escrow  Denote the payments of th	- - - - - - - -	7,958.00 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  Indicate the service withheld  Description Descrip	- 4,069.35	7,958.00 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description fund 210, Debt Service:  And balance as provided in prior school year  Withheld Description fund 210, Debt Service:  Description fund fund fund fund fund fund fund fun	- 4,069.35	7,958.00 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Observice payments, MVLR withheld for debt service, investment and sted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pon of activity in fund 210, Debt Service:  To withheld terest (revenue on withheld MVLR) and balance as provided in prior school year  To withheld terest (revenue on withheld MVLR) and payments	- - - - - - - -	7,958.00 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refundo Premiur Less: Principa Interest	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  To withheld terest (revenue on withheld MVLR) To payments To pay	- - - - - - - -	7,958.00 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Refunde Premiur Less: Principa Interest Dues ar	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Industs withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBE/COBI Bonds S	- - - - - - - -	7,958.00 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Refunde Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Denote the service on withheld MVLR of the payments of refunded bonds escrow  Denote the service on withheld MVLR of the payments of refunded bonds escrow  Denote the service on withheld MVLR of the payments of refunded bonds escrow  Denote the service on bond interest above of the payments of the payments expenditure of the payments of the payment of	- - - - - - - -	7,958.00 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Industs withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBE/COBI Bonds S	- - - - - - - -	7,958.00 - -

Nassau County School District

	Nassau County School District		
Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		_
	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2010-A New Money Bonds due 1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ough 1/1/2022.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	<del>-</del>	
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.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	411,109.15	
1220 9200/730	Due from Other Agencies  Dues and Fees (Administrative expense)	842.71 452.07	
9200/710	Interest	102.01	
2632	Deferred Revenues - Unavailable		
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		399,574.67 12,829.26
	D&DS disbursements, investment earnings, and treasury fees.		,0_00
0600	Deferred Revenues - Unavailable - Prior Year		
2632 3321	CO&DS Distributed	-	_
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e			
	•		
Fund 100 Ge	•		
Fund 100 Ge Account #	eneral Fund  Description	6 560 29	
Fund 100 G	eneral Fund	6,560.28	6,560,28
Fund 100 Ge Account # 7200/310 3323	eneral Fund  Description  Professional and Technical Services	6,560.28	6,560.28
Fund 100 Ge Account # 7200/310 3323 To record am	eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	6,560.28	6,560.28
Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as	6,560.28	6,560.28
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.		6,560.28
Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal	31,000.00	6,560.28
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest		6,560.28
Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal	31,000.00 620.00	6,560.28
Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	31,000.00 620.00 63.67	6,560.28
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	31,000.00 620.00 63.67	_
Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	31,000.00 620.00 63.67	6,560.28 6,560.28 31,217.05 43.54
Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	31,000.00 620.00 63.67	31,217.05
Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	31,000.00 620.00 63.67	- 31,217.05 43.54
Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	31,000.00 620.00 63.67	- 31,217.05 43.54
Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	31,000.00 620.00 63.67	- 31,217.05 43.54
Fund 100 Ge  Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	31,000.00 620.00 63.67	- 31,217.05 43.54
Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33326 3326 11XX To record de earnings, rela advance refuagent. Reconciliation	Peneral Fund  Description  Professional and Technical Services	31,000.00 620.00 63.67	31,217.05 43.54 423.08
Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9201 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	31,000.00 620.00 63.67	- 31,217.05 43.54
Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur	Peneral Fund  Description  Professional and Technical Services	31,000.00 620.00 63.67	31,217.05 43.54 423.08
Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in	Description Professional and Technical Services	31,000.00 620.00 63.67	31,217.05 43.54 423.08 423.08
Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refundi	Description Professional and Technical Services	31,000.00 620.00 63.67	31,217.05 43.54 423.08 423.08 31,217.05
Fund 100 Ge  Account # 7200/310 3323  To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33326 11XX  To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur	Description Professional and Technical Services	31,000.00 620.00 63.67	31,217.05 43.54 423.08 423.08 31,217.05
Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less:	Description Professional and Technical Services	31,000.00 620.00 63.67	31,217.05 43.54 423.08 423.08 31,217.05
Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fun Plus: CO&DS Bond in Refundu Less: Principa Interest	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: India balance as provided in prior school year Swithheld terest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds  all payments expenditure	31,000.00 620.00 63.67	423.08 423.08 31,217.05 43.54 - - 31,000.00 620.00
Fund 100 Ge  Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au	Description Professional and Technical Services	31,000.00 620.00 63.67	423.08 423.08 31,217.05 43.54 - - 31,000.00
Fund 100 Ge  Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues an Paymer	Description Professional and Technical Services	31,000.00 620.00 63.67	423.08 423.08 31,217.05 43.54 - - 31,000.00 620.00
Fund 100 Ge  Account # 7200/310 3323  To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX  To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues ar	Description Professional and Technical Services	31,000.00 620.00 63.67	423.08 423.08 31,217.05 43.54 - - 31,000.00 620.00

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

	Okaloosa County School District		
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2019-20 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> 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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	83,000.00
3792	Premium on Sale of Refunding Bonds		16,257.78
2210 Carina 2020	Accrued Interest Payable (Sinking Fund Accruals)  A to refund callable portion of Series 2010-A New Money Bonds due		100.70
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 thro	ough 1/1/2022.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114 9200/730	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	<del>-</del>	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	· · · ·		
	bond refunding for the 2019-20 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable	-	-
Sinking fund	accrual for interest included in refunding.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	1,039,840.36	
1220 9200/730	Due from Other Agencies  Dues and Fees (Administrative expense)	2,147.02 1,151.79	
9200/710	Interest	1,101.70	
2632	Deferred Revenues - Unavailable		-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		1,010,452.78 32,686.39
To record CO	0&DS disbursements, investment earnings, and treasury fees.		,
2632	Deferred Revenues - Unavailable - Prior Year	_	
3321	CO&DS Distributed		
3325	Interest on Undistributed CO&DS		-
			-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		-
investment e	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
investment e Fund 100 Ge	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund		-
investment e Fund 100 Ge Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	16,714.29	-
investment e Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	16,714.29	16,714.29
investment e Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as	16,714.29	16,714.29
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	16,714.29	16,714.29
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration Description De	16,714.29	16,714.29
investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	16,714.29 59,000.00	16,714.29
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Perend Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest	59,000.00 29,710.00	16,714.29
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Perend Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description  Redemption of Principal  Interest  SBA Sinking Fund Administration Fees	59,000.00	16,714.29
investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Perend Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest	59,000.00 29,710.00 39.17	16,714.29
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Best Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	59,000.00 29,710.00 39.17	
investment e Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a cricicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	59,000.00 29,710.00 39.17	- 87,118.93
investment e Fund 100 Gc Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Best Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	59,000.00 29,710.00 39.17	87,118.93 121.52
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment	59,000.00 29,710.00 39.17	87,118.93 121.52
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	59,000.00 29,710.00 39.17	87,118.93 121.52
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment	59,000.00 29,710.00 39.17	87,118.93 121.52
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a pricicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description  The Florida Constitution Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description	59,000.00 29,710.00 39.17	87,118.93 121.52
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Peter Service, SEE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Redemption of Principal Inter	59,000.00 29,710.00 39.17	87,118.93 121.52 1,508.72
investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a pricicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description  The Florida Constitution Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description	59,000.00 29,710.00 39.17	87,118.93 121.52 1,508.72
investment e  Fund 100 Ge  Account # 7200/310 3323  To record am provided in A  Fund 210 De  Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX  To record de earnings, rela advance refu agent.  Reconciliati  Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description SBA Sinking Fund Earnings Cash  Description Oracle View of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Oracle View of the Florida Constitution.  Description SBA Sinking Fund Earnings Cash  Description Oracle View of the Florida Constitution.  Description SBA Sinking Fund Administration Fees SBA Sinking Fund Earnings Cash  Description Oracle View of the Florida Constitution.  Description SBA Sinking Fund Administration Fees Oracle View of the Florida Constitution.  Description SBA Sinking Fund Administration Fees Payments to Refund Constitution.  Description Oracle View of the Florida Constitution.  Description Oracle	59,000.00 29,710.00 39.17	87,118.93 121.52 1,508.72 15,132.25 87,118.93
investment e  Fund 100 Ge  Account # 7200/310 3323  To record amprovided in A  Fund 210 De  Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX  To record de earnings, rela advance refu agent.  Reconciliati  Beginning fur Plus: CO&DS Bond in	Description Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Coscription Coscription Coscription Coscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Coscription Coscri	59,000.00 29,710.00 39.17	15,132.25 87,118.93 121.52 1,508.72
investment e  Fund 100 Ge  Account # 7200/310 3323  To record amprovided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX  To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refundi	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a stricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description SBA Sinking Fund Earnings Cash  Description Oracle View of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Oracle View of the Florida Constitution.  Description SBA Sinking Fund Earnings Cash  Description Oracle View of the Florida Constitution.  Description SBA Sinking Fund Administration Fees SBA Sinking Fund Earnings Cash  Description Oracle View of the Florida Constitution.  Description SBA Sinking Fund Administration Fees Oracle View of the Florida Constitution.  Description SBA Sinking Fund Administration Fees Payments to Refund Constitution.  Description Oracle View of the Florida Constitution.  Description Oracle	59,000.00 29,710.00 39.17	15,132.25 87,118.93 121.52 1,508.72 15,132.25 87,118.93 121.52 83,000.00
investment e  Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadvance refuagent.  Reconciliati Beginning fun Plus: CO&DS Bond in Refundd Premiun Less:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a provided in the Florida Constitution.  Professional and Technical Services CO&DS Withheld for Administration fees as a provided in the Florida Constitution.  Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Professional Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Professional Redemption of Principal Interest Payable Cash with Fiscal agent to payments of refunded bonds escrow  Professional Redemption of Principal Interest, and transfer of prior year and transfer of prior year and profession of activity in fund 210, Debt Service:  Professional Redemption of Principal Interest, and transfer of prior year and balance as provided in prior school year  Redemption of Principal Interest Payable Cash with Fiscal Administration Fees Payments to Refunding Bond Escrow Professional Redemption of Principal Interest Payable Cash with Fiscal Pay	59,000.00 29,710.00 39.17	87,118.93 121.52 1,508.72 15,132.25 87,118.93 121.52 83,000.00 16,257.78
investment e  Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9229/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent.  Reconciliati Beginning fun Plus: CO&DS Bond in Refund Premiur Less: Principa: Principa: Poologia 10 Plus: CO&DS Bond in Refund Premiur Less: Principa:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a provided in prior school of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description SBA Sinking Fund Earnings Cash  Description Of activity in fund 210, Debt Service:  The balance as provided in prior school year  So withheld Service Payments on withheld MVLR) Sed bond proceeds The on refunded bonds  The payments	59,000.00 29,710.00 39.17	15,132.25 87,118.93 121.52 1,508.72 15,132.25 87,118.93 121.52 83,000.00 16,257.78 59,000.00
investment e  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel; advance refu agent.  Reconciliati  Beginning fur Plus: CO&DS Bond in Refund Premiui Less: Principa Interest	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a provided in prior school of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description Of activity in fund 210, Debt Service: The displacement of prior school year SBA Sinking Fund Service on withheld MVLR) The displacement of the prior school year SBA Sinking Fund Service on refunded bonds The service payments on refunded bonds The service payments on refunded bonds The service on withheld MVLR) The service on withheld MVLR) The service on refunded bonds The payments The service on refunded bonds The payments The service on withheld MVLR) The payments The service on withheld MVLR) The payments	59,000.00 29,710.00 39.17	15,132.25 87,118.93 121.52 1,508.72 15,132.25 87,118.93 121.52 83,000.00 16,257.78 59,000.00 29,710.00
investment e  Fund 100 Ge  Account # 7200/310 3323 To record amprovided in A  Fund 210 De  Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Peneral Fund Professional and Technical Services CO&DS Withheld for Administration fees as Peneral Fund Professional and Technical Services CO&DS Withheld For actual administration fees as Petrotice, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Pot service payments, MVLR withheld for debt service, investment and acted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Peneral Fund Description Professional and Technical Services Indicate Service and transfer of prior year and transfer of prior year and transfer of prior year and balance as provided in prior school year Description Desc	59,000.00 29,710.00 39.17	87,118.93 121.52 1,508.72 15,132.25 87,118.93 121.52 83,000.00 16,257.78 59,000.00 29,710.00 39.17 98,874.23
investment e  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadente. Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues an Paymer Dues an	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description SBA Sinking Fund Earnings Cash Description The Service Agents Town Standard Service Agents Town SBA Sinking Fund Earnings Cash Description Town SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Town SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Town SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Town SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Town SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Town SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Town SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Town SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Town SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Town SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Town SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Town SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Town SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Town SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Town SBE/COBI Bonds Town SBE/COBI Bon	59,000.00 29,710.00 39.17	87,118.93 121.52 1,508.72 15,132.25 87,118.93 121.52 83,000.00 16,257.78 59,000.00 29,710.00 39.17 98,874.23
investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record de earnings, rela advance refuale advance refuale advance refuale Beginning fur Plus: CO&DS Bond in Refund. Premiur Less: Principa Interest Dues au Paymer Dues au	Description Professional and Technical Services CO&DS Withheld for Administration fees as Professional Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description SBA Sinking Fund Earnings Cash SBA Sinking Fund Earning SBA Sinking Fund Earning SBA Sinking Fund Earning SBA Sinking Fund Ear	59,000.00 29,710.00 39.17	16,714.29 87,118.93 121.52 1,508.72 15,132.25 87,118.93 121.52 83,000.00 16,257.78 59,000.00 29,710.00 39.17 98,874.23 484.25

Entries resu			
	Iting from bond issuance and refunding:  pital Projects, COBI Bonds	<u>Debit</u>	Cred
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2010-A New Money Bonds due 1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ough 1/1/2022.		
	ebt Service Advance Bond Refunding		
Account # 1114	Description Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2019-20 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
	accrual for interest included in refunding.		
Year-end en		<u>Debit</u>	Cred
Account #	pital Projects, CO&DS  Description		
11XX	Cash	223,627.81	
1220 9200/730	Due from Other Agencies  Dues and Fees (Administrative expense)	466.33 250.16	
3200/130	. ,	230.10	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		
9200/710 2632 3321 3325 To record CC	Deferred Revenues - Unavailable		217,244.96 7,099.3
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	_	
2632 3321 3325 To record CC 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	-	
2632 3321 3325 To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and		
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Eneral Fund	-	
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	3.630.27	
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description	3,630.27	7,099.3 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as	3,630.27	7,099.3 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.	3,630.27	7,099.3 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as	- 3,630. <i>2</i> 7	7,099.3 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal	21,000.00	7,099.3 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest	21,000.00 420.00	7,099.3 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal	21,000.00	7,099.3 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as cricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	21,000.00 420.00 43.12	7,099.3 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	21,000.00 420.00 43.12	7,099.3 - - - 3,630.2
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	21,000.00 420.00 43.12	7,099.3 - - 3,630.2 21,142.7 29.4
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Profuncts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	21,000.00 420.00 43.12	
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as Peneral Fund  Description Professional Administration fees as Pervice, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Refunding Funding Fundin	21,000.00 420.00 43.12	7,099.3 - - 3,630.2 21,142.7 29.4
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Profuncts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	21,000.00 420.00 43.12	7,099.3 - - 3,630.2 21,142.7 29.4
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash	21,000.00 420.00 43.12	7,099.3 - - 3,630.2 21,142.7 29.4
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earning SBA	21,000.00 420.00 43.12	7,099.3 - - 3,630.2 21,142.7; 29.4 290.8
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow	21,000.00 420.00 43.12	7,099.3 - - 3,630.2 21,142.7 29.4
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pon of activity in fund 210, Debt Service: The distance as provided in prior school year  Swithheld	21,000.00 420.00 43.12	7,099.3 - - 3,630.2 21,142.7 290.8 290.8 21,142.7
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33326 31322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash	21,000.00 420.00 43.12	7,099.3 3,630.2 21,142.7: 29.8 21,142.7: 29.4
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pon of activity in fund 210, Debt Service: The distance as provided in prior school year  Swithheld	21,000.00 420.00 43.12	7,099.3 - - 3,630.2 21,142.7 290.8 290.8 21,142.7
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bondi Refunde Premiur Less:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow  Don of activity in fund 210, Debt Service: Indicated bond proceeds In on refunded bonds  To Service Payments on withheld MVLR) To Service Payments on withheld MVLR) To Service Payments on withheld MVLR) To Service Payments on refunded bonds To Service Payments on refunded bonds To Service Payments on refunded bonds	21,000.00 420.00 43.12	7,099.3  21,142.7 - 290.8  21,142.7 - 29.4
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund SBA Sinking Fund Earnings Cash Description SBA Sinking Fund SBA Sinking Fund Earnings Cash Description SBA Sinking Fund SBA SINKING SBA SBA SINKING SBA SINKING SBA SINKING SBA SBA SINKING SBA SINKING SBA SBA SINKING SBA SBA S	21,000.00 420.00 43.12	7,099.3  21,142.7 - 290.8  21,142.7 21,000.00
2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunder Premiur Less: Principa Interest	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow  Don of activity in fund 210, Debt Service: Indicated bond proceeds In on refunded bonds  To Service Payments on withheld MVLR) To Service Payments on withheld MVLR) To Service Payments on withheld MVLR) To Service Payments on refunded bonds To Service Payments on refunded bonds To Service Payments on refunded bonds	21,000.00 420.00 43.12	7,099.3  21,142.7 - 290.8  21,142.7 - 29.4
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Refunde Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Denote the service on withheld MVLR of the service on withheld terest (revenue on withheld MVLR)  Description Des	21,000.00 420.00 43.12	7,099.3
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Periode XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Fees Description Fees Description Of activity in fund 210, Debt Service:  In displayments of refunded bonds  Description Descrip	21,000.00 420.00 43.12	7,099.3

Orange County School District

			Credit
Entries resul	lting from bond issuance and refunding:	<u>Debit</u>	
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	601,763.76	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	654.52	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	2,682.75	
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
	A to refund callable portion of Series 2010-A New Money Bonds due		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ugh 1/1/2022.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance h	bond refunding for the 2019-20 fiscal year.		
	bbt Service, SBE/COBI Bonds  Description		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end ent	erios:	Debit	Credit
		DCDIL	<u> Orcun</u>
Errad 260 Ca	ipitai Projects, CO&DS		
Fund 360 Ca Account #	<u>Description</u>	7 521 495 86	
Account # 11XX		7,521,495.86 15,533.84	
Account # 11XX 1220	<u>Description</u> Cash		
Account # 11XX 1220 9200/730 9200/710	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest	15,533.84	
Account # 11XX 1220 9200/730 9200/710 2632	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	15,533.84	7 308 875 73
Account # 11XX 1220 9200/730 9200/710 2632 3321	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest	15,533.84	7,308,875.73 236,487.19
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	15,533.84	
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	15,533.84	
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	15,533.84	
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	15,533.84	
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	15,533.84	
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	15,533.84	
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings.	15,533.84	
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings.	15,533.84	
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Eneral Fund Description Professional and Technical Services	15,533.84	236,487.19
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration	15,533.84 8,333.22	
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Injury Withheld from MVLR for actual administration fees as	15,533.84 8,333.22	236,487.19
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	15,533.84 8,333.22	236,487.19
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	15,533.84 8,333.22	236,487.19
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description  Description	15,533.84 8,333.22	236,487.19
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	15,533.84 8,333.22	236,487.19
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Toeferred Revenues - Unavailable - Prior Year CO&DS disbursements, investment earnings, and treasury fees.	15,533.84 8,333.22	236,487.19
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7700/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9299/761	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	15,533.84 8,333.22 120,928.47 593,000.00 51,460.00	236,487.19
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	15,533.84 8,333.22 120,928.47 593,000.00 51,460.00	236,487.19
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	15,533.84 8,333.22 120,928.47 593,000.00 51,460.00	236,487.19 - - - 120,928.47
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	15,533.84 8,333.22 120,928.47 593,000.00 51,460.00	236,487.19
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	15,533.84 8,333.22 120,928.47 593,000.00 51,460.00	236,487.19 - - - 120,928.47
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	15,533.84 8,333.22 120,928.47 593,000.00 51,460.00	236,487.19 - - 120,928.47 - 632,093.80 881.69
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, relative services and service	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year	15,533.84 8,333.22 120,928.47 593,000.00 51,460.00	236,487.19 - - 120,928.47 - 632,093.80 881.69
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/730 323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refui	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	15,533.84 8,333.22 120,928.47 593,000.00 51,460.00	236,487.19 - - 120,928.47 - 632,093.80 881.69
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 921114 3322 3326 11XX To record det earnings, rela advance reful agent.	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and one of the payments of refunded bonds escrow Interest Reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	15,533.84 8,333.22 120,928.47 593,000.00 51,460.00	236,487.19 - - 120,928.47 - 632,093.80 881.69
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 921114 3322 3326 11XX To record det earnings, rela advance reful agent.	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year	15,533.84 8,333.22 120,928.47 593,000.00 51,460.00	236,487.19 - - 120,928.47 - 632,093.80 881.69
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fur	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and one of the payments of refunded bonds escrow Interest Reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	15,533.84 8,333.22 120,928.47 593,000.00 51,460.00	236,487.19 - - 120,928.47 - 632,093.80 881.69
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refuragent.  Reconciliatic Beginning fur Plus:	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description fund 210, Debt Service:  Indicated the service of prior year and balance as provided in prior school year	15,533.84 8,333.22 120,928.47 593,000.00 51,460.00	236,487.19 - - 120,928.47 120,928.47 632,093.80 881.69 11,768.70
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refuration advance refuration advance refuration advance refuration.  Reconciliation Beginning fur Plus: CO&DS	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Observice payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and service payments, MVLR withheld for debt service, investment and balance as provided in prior school year	15,533.84 8,333.22 120,928.47 593,000.00 51,460.00	236,487.19
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance reful agent.  Reconciliatic Beginning fur Plus: CO&DS Bond int	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description fund 210, Debt Service:  Indicated the service of prior year and balance as provided in prior school year	15,533.84 8,333.22 120,928.47 593,000.00 51,460.00	236,487.19 - - 120,928.47 120,928.47 632,093.80 881.69 11,768.70
Account #  11XX  1220  9200/730  9200/730  9200/710  2632  3321  3325  To record CC  2632  3321  3325  To record PY investment extended in A Fund 210 De Account #  7200/710  9200/710  9200/730  9299/761  2210  1114  3322  3326  11XX  To record det earnings, relaadvance refuragent.  Reconciliatic Beginning fur Plus:  CO&DS  Bond int Refunded	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Description fund 210, Debt Service:  Description of activity in fund 210, Debt Service:  Description of	15,533.84 8,333.22 120,928.47 593,000.00 51,460.00	236,487.19
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 P200/730	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Denote the service on withheld MVLR of the service on or refunded bonds  Description Description Redemption of Principal Description	15,533.84 8,333.22 120,928.47 593,000.00 51,460.00	236,487.19
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record det earnings, relaadvance refur advance refur agent.  Reconciliatic Beginning fur Plus: CO&DS Bond inti Refunded Premiur Less: Principa	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings.  Deferred Revenues - Unavailable, CO&DS disbursements, and armings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service: Indicated the service of the servi	15,533.84 8,333.22 120,928.47 593,000.00 51,460.00	236,487.19
Account #  11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex  Fund 100 Ge  Account # 9200/730 9200/730 9200/730 9209/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur advance refur advance refur agent.  Reconciliation Beginning fur Plus: CO&DS Bond int Refunded Premiur Less: Principa Interest	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services coabs Withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indicated balance as provided in prior school year  Swithheld Interest (revenue on withheld MVLR) In payments In	15,533.84 8,333.22 120,928.47 593,000.00 51,460.00	236,487.19
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa Interest Dues ar	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings.  Deferred Revenues - Unavailable, CO&DS disbursements, and armings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service: Indicated the service of the servi	15,533.84 8,333.22 120,928.47 593,000.00 51,460.00	236,487.19
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fur Plus: CO&DS Bond inf Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  The distance as provided in prior school year  The withheld deterest (revenue on withheld MVLR)  The distance as provided in prior school year  The withheld deterest (revenue on withheld MVLR)  The distance as provided in prior school year  The withheld deterest (revenue on withheld MVLR)  The payments are refunded bonds  The payments are refunded bonds and payments are refunded bonds secrow agent and fees on refunded bonds (admin and underwriter fees)	15,533.84 8,333.22 120,928.47 593,000.00 51,460.00	236,487.19
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fur Plus: CO&DS Bond inf Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arraings. Deferred Revenues - Unavailable, CO&DS disbursements, and arraings. Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Rederenses, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  In displayments Description Description Description Description Description Description Rederenses Description Descrip	15,533.84 8,333.22 120,928.47 593,000.00 51,460.00	236,487.19

Osceola County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	=	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		-
	•		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	226,172.55	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	246.02 1,008.38	
9299/892	Discounts on Refunding Bonds	1,000.36	
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
from 1/1/2021	A to refund callable portion of Series 2010-A New Money Bonds due 1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 thro	ugh 1/1/2022.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715 3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
,			
No advance l	bond refunding for the 2019-20 fiscal year.		
	bbt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Casn Accrued Interest Payable	-	-
	accrual for interest included in refunding.		
	•	-	
Year-end ent	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	2 404 520 46	
		2,101,529.46	
	Due from Other Agencies	5,293.61	
9200/730	Dues and Fees (Administrative expense)		
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	5,293.61	
1220 9200/730 9200/710 2632 3321	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	5,293.61	- 2 029 073 03
9200/730 9200/710 2632 3321	Dues and Fees (Administrative expense) Interest	5,293.61	- 2,029,073.03 80,589.82
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	5,293.61	
9200/730 9200/710 2632 3321 3325 To record CC	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	5,293.61	
9200/730 9200/710 2632 3321 3325 To record CC	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	5,293.61	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	5,293.61	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	5,293.61	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	5,293.61	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	5,293.61	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS T Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund	5,293.61	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account #	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description	5,293.61 2,839.78	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services	5,293.61	80,589.82
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	5,293.61 2,839.78	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment exit Fund 100 Ge Account # 7200/310 3323 To record am	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as	5,293.61 2,839.78	80,589.82 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	5,293.61 2,839.78	80,589.82 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Debt Service, SBE/COBI Bonds	5,293.61 2,839.78	80,589.82
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional services as cooking of the Florida Constitution.  Description (d) of the Florida Constitution.  Description (d) Description (ed) Description (d) Description (ed) Descrip	5,293.61 2,839.78	80,589.82
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional And Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal	5,293.61 2,839.78	80,589.82
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest	5,293.61 2,839.78	80,589.82 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	5,293.61 2,839.78 - - 41,209.86 555,000.00 136,850.00	80,589.82
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest	5,293.61 2,839.78 41,209.86 555,000.00 136,850.00 304.40	80,589.82
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment exiting the second #7200/310 3323 To record am provided in A Fund 210 De Account #9200/710 9200/720 9200/730 9299/761 2210	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	5,293.61 2,839.78 41,209.86 555,000.00 136,850.00 304.40	80,589.82
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld for Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	5,293.61 2,839.78 41,209.86 555,000.00 136,850.00 304.40	41,209.86 - - 677,041.11
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	5,293.61 2,839.78 41,209.86 555,000.00 136,850.00 304.40	41,209.86 41,209.86 677,041.11 944.39
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	5,293.61 2,839.78 41,209.86 555,000.00 136,850.00 304.40	41,209.86 41,209.86 677,041.11 944.39
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	5,293.61 2,839.78 41,209.86 555,000.00 136,850.00 304.40	41,209.86
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, related	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	5,293.61 2,839.78 41,209.86 555,000.00 136,850.00 304.40	41,209.86 41,209.86 677,041.11
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 320 320 70 record am provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	5,293.61 2,839.78 41,209.86 555,000.00 136,850.00 304.40	41,209.86 41,209.86 677,041.11 944.39
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Ot service payments, MVLR withheld for debt service, investment and geath of the payments of refunded bonds escrow Inding cash with fiscal agent to payments of refunded bonds escrow	5,293.61 2,839.78 41,209.86 555,000.00 136,850.00 304.40	41,209.86 41,209.86 677,041.11 944.39
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	5,293.61 2,839.78 41,209.86 555,000.00 136,850.00 304.40	41,209.86 41,209.86 677,041.11 944.39
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Ot service payments, MVLR withheld for debt service, investment and geath of the payments of refunded bonds escrow Inding cash with fiscal agent to payments of refunded bonds escrow	5,293.61 2,839.78 41,209.86 555,000.00 136,850.00 304.40	41,209.86 41,209.86 677,041.11 944.39 14,168.90
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/730 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, relaadvance refuagent.  Reconciliation Beginning fur Plus:	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services Towns withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Denoted Service in the service:  Denoted Service in the servic	5,293.61 2,839.78 41,209.86 555,000.00 136,850.00 304.40	677,041.11 944.39 14,168.90
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Description fund 210, Debt Service:  In displaying the service withheld  Description fund 210, Debt Service:  The displaying fund 210 in the service withheld	5,293.61 2,839.78 41,209.86 555,000.00 136,850.00 304.40	677,041.11 944.39 14,168.90 70,170.50 677,041.11
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Preferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Earnings Cash  Description SBA Sinking Fund Earnings	5,293.61 2,839.78 41,209.86 555,000.00 136,850.00 304.40	41,209.86 41,209.86 677,041.11 944.39 14,168.90 70,170.50 677,041.11 944.39
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33326 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in' Refunde	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pot Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description SBA Sinking Fund Earning SBA S	5,293.61 2,839.78 41,209.86 555,000.00 136,850.00 304.40	41,209.86 41,209.86 677,041.11 944.39 14,168.90 70,170.50 677,041.11 944.39 215,000.00
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in' Refunde Premiur	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Preferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Earnings Cash  Description SBA Sinking Fund Earnings	5,293.61 2,839.78 41,209.86 555,000.00 136,850.00 304.40	41,209.86 41,209.86 677,041.11 944.39 14,168.90 70,170.50 677,041.11 944.39 215,000.00
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as stricte XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earning Fund Earnin	5,293.61 2,839.78 41,209.86 555,000.00 136,850.00 304.40	41,209.86 41,209.86 677,041.11 944.39 14,168.90 70,170.50 677,041.11 944.39 215,000.00 11,633.15
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/730 9200/730 9200/730 9200/730 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, related advance refuade advance refuadent.  Reconciliation Beginning fur Plus: CO&DS Bond in' Refunded Premiur Less: Principa	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and armings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld for Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Accrued Interest Payable Description accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Description accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Description activity in fund 210, Debt Service:  Add balance as provided in prior school year  Description activity in fund 210, Debt Service:  Descript	5,293.61 2,839.78 41,209.86 555,000.00 136,850.00 304.40	70,170.50 677,041.11 944.39 215,000.00 11,633.15 555,000.00
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as stricte XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earning Fund Earnin	5,293.61 2,839.78 41,209.86 555,000.00 136,850.00 304.40	70,170.50 677,041.11 944.39 14,168.90 11,633.15 555,000.00 136,850.00
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu advance refu advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Don of activity in fund 210, Debt Service:  and balance as provided in prior school year  withheld terest (revenue on withheld MVLR) and bond proceeds and payments and payments expenditure	5,293.61 2,839.78 41,209.86 555,000.00 136,850.00 304.40	70,170.50 677,041.11 944.39 14,168.90 11,633.15 555,000.00 136,850.00 304.40
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues ar Paymer	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  DeDS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  In displayments and payments and payments and payments appenditure and fees (fees on bond interest above)	5,293.61 2,839.78 41,209.86 555,000.00 136,850.00 304.40	677,041.11 944.39 14,168.90
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in' Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Description fund 210, Debt Service:  The defence of activity in fund 210, Debt Service:  The distribution of Principal Interest in the payments of refunded bonds escrow  Description fund 210, Debt Service:  The distribution of prior school year  The distribution of Principal Interest in the payments of refunded bonds escrow  The payments in the payments of refunded bonds escrow  The payments in the payments of refunded bonds escrow on or refunded bonds  The payments in the payments of refunded bonds escrow agent in the payments of the payments and treasure payments and treasu	5,293.61 2,839.78 41,209.86 555,000.00 136,850.00 304.40	41,209.86 41,209.86 677,041.11 944.39 14,168.90 70,170.50 677,041.11 944.39 215,000.00 11,633.15 555,000.00 304.40 226,172.55

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

Entries resu			
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account# 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
	bbt Service Current Bond Refunding		
Account#	Description		
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 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges)	23,066.06	
9299/892 3715	Discounts on Refunding Bonds 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
	A to refund callable portion of Series 2010-A New Money Bonds due		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from ugh 1/1/2022.		
	bt Service Advance Bond Refunding		
Account # 1114	Description Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	oond refunding for the 2019-20 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking tuna	accrual for interest included in refunding.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	6,099,696.83	
1220	Due from Other Agencies	14,484.72	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	7,770.40	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		5,901,436.73
3325	Interest on Undistributed CO&DS		220,515.22
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
3325 To record PY	Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and		:
3325 To record PY investment ea	Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
3325 To record PY investment each	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund		-
3325 To record PY investment ex Fund 100 Ge Account #	Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and armings.  eneral Fund  Description	440 704 45	-
3325 To record PY investment expend 100 Geometric Account #7200/310	Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and armings.  eneral Fund  Description Professional and Technical Services	112,761.15	112 761 15
3325 To record PY investment expend 100 Geount #7200/310 3323	Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and armings.  eneral Fund  Description	112,761.15	112,761.15
3325 To record PY investment expend 100 Geta Account #7200/310 3323 To record am	Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Eneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	112,761.15	- 112,761.15
3325 To record PY investment each of the following states of the following sta	Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration literature from MVLR for actual administration fees as provided	112,761.15	- 112,761.15
3325 To record PY investment expended to the following state of the	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS disbursements.  Interest on	112,761.15	- 112,761.15
3325 To record PY investment e. Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  counts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Potential Service, SBE/COBI Bonds  Description  Redemption of Principal	1,177,000.00	- 112,761.15
3325 To record PY investment expression of the following state of th	Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest	1,177,000.00 358,015.00	- 112,761.15
3325 To record PY investment expression of the second and the seco	Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description  Redemption of Principal Interest  SBA Sinking Fund Administration Fees	1,177,000.00	- 112,761.15
3325 To record PY investment expression of the following state of th	Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest	1,177,000.00 358,015.00	- 112,761.15
3325 To record PY investment expended and the following state of the	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,177,000.00 358,015.00	- 112,761.15
3325 To record PY investment expended in the following state of the	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Jounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,177,000.00 358,015.00	- 1,503,212.12
3325 To record PY investment e.  Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Jounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,177,000.00 358,015.00	- 1,503,212.12 2,096.80
3325 To record PY investment expended in the second of the	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Jounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,177,000.00 358,015.00	112,761.15 1,503,212.12 2,096.80 30,181.93
3325 To record PY investment expression and the second and the sec	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	1,177,000.00 358,015.00	- 1,503,212.12 2,096.80
3325 To record PY investment expression of the properties of the p	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Jounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,177,000.00 358,015.00	1,503,212.12 2,096.80
3325 To record PY investment expression and the second and the sec	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	1,177,000.00 358,015.00	1,503,212.12 2,096.80
3325 To record PY investment expended in the second of the	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	1,177,000.00 358,015.00	- 1,503,212.12 2,096.80
3325 To record PY investment expended in the properties of the pro	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	1,177,000.00 358,015.00	- 1,503,212.12 2,096.80 30,181.93
3325 To record PY investment expended in the properties of the pro	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	1,177,000.00 358,015.00	- 1,503,212.12 2,096.80
3325 To record PY investment e.  Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fun Plus:	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	1,177,000.00 358,015.00	- 1,503,212.12 2,096.80 30,181.93
investment e.  Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 311XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  Swithheld terest (revenue on withheld MVLR)	1,177,000.00 358,015.00	1,503,212.12 2,096.80 30,181.93 182,984.77 1,503,212.12 2,096.80
3325 To record PY investment e.  Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in Refundo	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Observice payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Description Redemption of Principal Interest Description Redemption of Principal Inte	1,177,000.00 358,015.00	1,503,212.12 2,096.8 30,181.93 182,984.77 1,503,212.12 2,096.8 4,918,000.00
3325 To record PY investment expended in the second of the	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  Swithheld terest (revenue on withheld MVLR)	1,177,000.00 358,015.00	1,503,212.12 2,096.80 30,181.93 182,984.77 1,503,212.12 2,096.80 4,918,000.00
3325 To record PY investment expended in the second of the	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pen of activity in fund 210, Debt Service:  Individual cash provided in prior school year  So withheld Interest (revenue on withheld MVLR) Interest (revenue on with	1,177,000.00 358,015.00	1,503,212.12 2,096.80 30,181.93 182,984.77 1,503,212.12 2,096.80 4,918,000.00 897,348.83
3325 To record PY investment e.  Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu advance refu agent.  Reconciliation Beginning fun Plus: CO&DS Bond in Refundu Premiun Less: Principa:	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Observice payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Description Redemption of Principal Interest Description Redemption of Principal Inte	1,177,000.00 358,015.00	1,503,212.12 2,096.80 30,181.93 182,984.77 1,503,212.12 2,096.80 4,918,000.00
3325 To record PY investment e.  Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues ar	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Interest Service, Service, Service, Interest Service, Interest Service, Interest Service, Service, Interest Service, Service, Service, Service, Service, Service, Service, Interest Service, Interest Service, Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SER/COBI Bonds Service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Interest Service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Interest Service, Interest Payable Service in of activity in fund 210, Debt Service:  Indicate the service payments of refunded bonds escrow  Interest (revenue on withheld MVLR)  Interest of the service of th	1,177,000.00 358,015.00	1,503,212.12 2,096.80 30,181.93 182,984.77 1,503,212.12 2,096.80 4,918,000.00 897,348.83 1,177,000.00 358,015.00 475.86
3325 To record PY investment e.  Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Industry withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Interest Service, Service, Services Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description The Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  The first f	1,177,000.00 358,015.00	1,503,212.12 2,096.86 30,181.93 182,984.77 1,503,212.12 2,096.86 4,918,000.00 897,348.83 1,177,000.00 358,015.00 475.86 5,793,682.06
To record PY investment e.  Fund 100 Get Account # 7200/310 3323  To record am in Article XII, Fund 210 Det Account # 9200/710 9200/720 9209/761 2210 1114 33322 3326 111XX  To record del early and year of the account grant grant grant grant grant grant Plus:  CO&DS Bond in Refundu Premiur Less:  Principa Interest Dues an Paymer Dues an Paymer Dues an Paymer Dues and Paymer pues an Paymer Dues and Paymer pues an	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.  Interest Service, Service, Service, Interest Service, Interest Service, Interest Service, Service, Interest Service, Service, Service, Service, Service, Service, Service, Interest Service, Interest Service, Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SER/COBI Bonds Service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Interest Service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Interest Service, Interest Payable Service in of activity in fund 210, Debt Service:  Indicate the service payments of refunded bonds escrow  Interest (revenue on withheld MVLR)  Interest of the service of th	1,177,000.00 358,015.00	1,503,212.12 2,096.80 30,181.93 182,984.77 1,503,212.12 2,096.80 4,918,000.00 897,348.83 1,177,000.00 358,015.00 475.86

Pasco County School District

	<u> </u>		
Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
3791 No new mone	ey bond issues for the 2019-20 fiscal year.		-
	·		
	<u>Pot Service Current Bond Refunding</u> Description		
<u>Account #</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 3715	Discounts on Refunding Bonds 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
	A to refund callable portion of Series 2010-A New Money Bonds due		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ough 1/1/2022.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114 9200/730	Cash with Fiscal/Service Agents  Dues and Fees (Issuence costs, underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance I	bond refunding for the 2019-20 fiscal year.		
	ebt Service, SBE/COBI Bonds		
	Description		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		· <del></del>
Account #	Description		
	· · · · · · · · · · · · · · · · · · ·		
11XX	Cash	2.198.721.05	
	Cash Due from Other Agencies	2,198,721.05 5,915.82	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)		
1220 9200/730 9200/710	Due from Other Agencies Dues and Fees (Administrative expense) Interest	5,915.82	
1220 9200/730 9200/710 2632	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	5,915.82	- 2.117.748.10
1220 9200/730 9200/710 2632 3321	Due from Other Agencies Dues and Fees (Administrative expense) Interest	5,915.82	- 2,117,748.10 90,062.34
1220 9200/730 9200/710 2632 3321 3325	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	5,915.82	
1220 9200/730 9200/710 2632 3321 3325 To record CC	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	5,915.82	
1220 9200/730 9200/710 2632 3321 3325 To record CC	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	5,915.82	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	5,915.82	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	5,915.82	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	5,915.82	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	5,915.82	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment exercises of the cord fund 100 Get Account #	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Fund Description	5,915.82 3,173.57	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services	5,915.82	90,062.34
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration	5,915.82 3,173.57	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment exit Fund 100 Get Account # 7200/310 3323 To record am	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as	5,915.82 3,173.57	90,062.34
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	5,915.82 3,173.57	90,062.34
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	5,915.82 3,173.57	90,062.34
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY nvestment expression of the second #7200/310 3323 To record amorovided in A Fund 210 De Account #	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description	5,915.82 3,173.57	90,062.34
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY nvestment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.	5,915.82 3,173.57	90,062.34
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration Description Professional of Principal Interest SBA Sinking Fund Administration Fees	5,915.82 3,173.57 46,053.66	90,062.34
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY To record PY To record amprovided in A Fund 210 De Account # 7200/710 9200/710 9200/730 9299/761	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	5,915.82 3,173.57 46,053.66 658,000.00 266,265.00	90,062.34
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Proferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	5,915.82 3,173.57 46,053.66 658,000.00 266,265.00	90,062.34
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	5,915.82 3,173.57 46,053.66 658,000.00 266,265.00	90,062.34
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 9200/730 9200/720 9200/730 9299/761 2210 11114 3322 3326	Due from Other Agencies Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	5,915.82 3,173.57 46,053.66 658,000.00 266,265.00	90,062.34
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment expression of the second arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	5,915.82 3,173.57 46,053.66 658,000.00 266,265.00	90,062.34  46,053.66
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment exprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Roberts Reservice, investment	5,915.82 3,173.57 46,053.66 658,000.00 266,265.00	90,062.34 - - 46,053.66 - 906,442.24 1,264.38
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	5,915.82 3,173.57 46,053.66 658,000.00 266,265.00	90,062.34 - - 46,053.66 - 906,442.24 1,264.38
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9200/730 9299/761 2210 11114 33322 3326 11XX To record del parnings, rela advance refu	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Roberts Reservice, investment	5,915.82 3,173.57 46,053.66 658,000.00 266,265.00	90,062.34 - - - 46,053.66
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Due from Other Agencies Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	5,915.82 3,173.57 46,053.66 658,000.00 266,265.00	90,062.34 - - - 46,053.66
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Earnings Cash Description SBA Sinking Fund Earnings Cash Descrip	5,915.82 3,173.57 46,053.66 658,000.00 266,265.00	90,062.34 - - - 46,053.66 - 906,442.24 1,264.38 16,913.92
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refuagent.  Reconciliation	Due from Other Agencies Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	5,915.82 3,173.57 46,053.66 658,000.00 266,265.00	90,062.34 - - 46,053.66 - 906,442.24 1,264.38
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment expression of the second arr provided in A Fund 210 De Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, relaadvance refu adapton. Reconciliation Beginning fur Plus:	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pon of activity in fund 210, Debt Service:  Indicating the service of the prior school year	5,915.82 3,173.57 46,053.66 658,000.00 266,265.00	90,062.34 - - 906,442.24 1,264.38 16,913.92
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment each count # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu advance refu adgent.  Reconciliation Beginning fur Plus: CO&DS	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Earnings Cash Description SBA Sinking Fund Earnings Cash Descrip	5,915.82 3,173.57 46,053.66 658,000.00 266,265.00	90,062.34 - - 906,442.24 1,264.38 16,913.92 135,509.81 906,442.24
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment en Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9299/761 2210 1114 3322 33326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refundo	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  In distributed terest (revenue on withheld MVLR)  Description fees as a fixed fees and transfer of prior year and balance as provided in prior school year  Si withheld  Description fees as a fixed fees and transfer of prior year and balance as provided in prior school year	5,915.82 3,173.57 46,053.66 658,000.00 266,265.00	90,062.34 - - - 906,442.24 1,264.38 16,913.92 135,509.81 906,442.24 1,264.38 820,000.00
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 33326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Industry withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: In the service on withheld MVLR)	5,915.82 3,173.57 46,053.66 658,000.00 266,265.00	90,062.34 - - - 906,442.24 1,264.38 16,913.92 135,509.81 906,442.24 1,264.38
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refuadvance refuagent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description SBA Sinking Fund Earnings Cash  Description of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description of activity in fund 210, Debt Service:  Indicate the payments of refunded bonds escrow  Description of activity in fund 210, Debt Service:  Indicate the payments of refunded bonds escrow  Description on refunded bonds  Description on refunded bonds  Description on refunded bonds	5,915.82 3,173.57 46,053.66 658,000.00 266,265.00	90,062.34 - - 906,442.24 1,264.38 16,913.92 135,509.81 906,442.24 1,264.38 820,000.00 160,594.61
1220 9200/730 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refu advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunded Premiur Less: Principa	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pot Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  Don of activity in fund 210, Debt Service:  and balance as provided in prior school year swithheld terest (revenue on withheld MVLR) and payments	5,915.82 3,173.57 46,053.66 658,000.00 266,265.00	90,062.34 - - 906,442.24 1,264.38 16,913.92 135,509.81 906,442.24 1,264.38 820,000.00 160,594.61 658,000.00
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment expression of the second are provided in A Fund 210 Dec Account # 9200/730 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description SBA Sinking Fund Earnings Cash  Description of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description of activity in fund 210, Debt Service:  Indicate the payments of refunded bonds escrow  Description of activity in fund 210, Debt Service:  Indicate the payments of refunded bonds escrow  Description on refunded bonds  Description on refunded bonds  Description on refunded bonds	5,915.82 3,173.57 46,053.66 658,000.00 266,265.00	90,062.34 - - 906,442.24 1,264.38 16,913.92 135,509.81 906,442.24 1,264.38 820,000.00 160,594.61 658,000.00 266,265.00
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment expected in A Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record delearnings, relaadvance refuaded vance refuaded in A Reconciliation Refunded Premiur Less: Principa Interest Dues ar Paymer	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Industry withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Professional Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Determination of Principal Interest applies of the Service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Professional Revenue on withheld MVLR)  Deach Description Revenue Description Rev	5,915.82 3,173.57 46,053.66 658,000.00 266,265.00	90,062.34 - - 906,442.24 1,264.38 16,913.92 135,509.81 906,442.24 1,264.38 820,000.00 160,594.61 658,000.00 266,265.00 355.54 976,781.59
2632 3321 3325 To record PY investment exercises  Fund 100 Get  Account # 7200/310 3323 To record amprovided in A Fund 210 Det  Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record det earnings, related advance refured advance refured agent.  Reconciliation Refunded Premiure Less: Principa Interest Dues ar Paymer Dues ar	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Denote the service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Denote the service on withheld MVLR and balance as provided in prior school year  Si withheld  Description Reversal of accrued interest, and transfer of prior year and balance as provided in prior school year  Si withheld  Description Reversal of accrued interest, and transfer of prior year and balance as provided in prior school year  Description Reversal of accrued interest above and proceeds  Description Reversal of the Florida Reve	5,915.82 3,173.57 46,053.66 658,000.00 266,265.00	90,062.34 - - 906,442.24 1,264.38 16,913.92 135,509.81 906,442.24 1,264.38 820,000.00 160,594.61 658,000.00 266,265.00 355.54
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 33322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues ar Paymer Dues ar	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description Of activity in fund 210, Debt Service:  India balance as provided in prior school year SI withheld Interest Revenue on withheld MVLR) Bed bond proceeds In on refunded bonds In payments Expenditure India fees on refunded bonds (admin and underwriter fees) Into no refunded bonds Into no refunded bonds Into refunded bonds	5,915.82 3,173.57 46,053.66 658,000.00 266,265.00	90,062.34 - - 906,442.24 1,264.38 16,913.92 135,509.81 906,442.24 1,264.38 820,000.00 160,594.61 658,000.00 266,265.00 355.54 976,781.59

Pinellas County School District

Entries resul	lting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	14,731.62	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	16.02	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	65.66	
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
	A to refund callable portion of Series 2010-A New Money Bonds due		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ugh 1/1/2022.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description A		
1114 9200/730	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance h	oond refunding for the 2019-20 fiscal year.		
	bt Service, SBE/COBI Bonds  Description		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end ent	ries:	Debit	Credit
	pital Projects, CO&DS	<u> </u>	<u> oroun</u>
Account #	Description		
11XX	Cash	3 947 594 43	
	Cash Due from Other Agencies	3,947,594.43 8.681.15	
1220	Cash Due from Other Agencies Dues and Fees (Administrative expense)	3,947,594.43 8,681.15 4,657.05	
1220 9200/730 9200/710	Due from Other Agencies Dues and Fees (Administrative expense) Interest	8,681.15	
1220 9200/730 9200/710 2632	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	8,681.15	- 2 020 770 02
1220 9200/730 9200/710 2632 3321	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	8,681.15	- 3,828,770.82 132 161 81
1220 9200/730 9200/710 2632 3321 3325	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	8,681.15	3,828,770.82 132,161.81
1220 9200/730 9200/710 2632 3321 3325 To record CC	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	8,681.15	
1220 9200/730 9200/710 2632 3321 3325 To record CC	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	8,681.15	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	8,681.15	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	8,681.15	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and	8,681.15	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	8,681.15	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Eneral Fund	8,681.15	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account #	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	8,681.15	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration	8,681.15 4,657.05	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am	Due from Other Agencies Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as	8,681.15 4,657.05	132,161.81
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.	8,681.15 4,657.05	132,161.81
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Due from Other Agencies Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as	8,681.15 4,657.05	132,161.81
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Description Description	8,681.15 4,657.05	132,161.81
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal	8,681.15 4,657.05	132,161.81
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Obt Service, SBE/COBI Bonds  Description Redemption of Principal Interest	8,681.15 4,657.05 - - 67,581.36 603,000.00 13,260.00	132,161.81
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal	8,681.15 4,657.05	132,161.81
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	8,681.15 4,657.05 - - 67,581.36 603,000.00 13,260.00	132,161.81
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	8,681.15 4,657.05 - - 67,581.36 603,000.00 13,260.00	132,161.81
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	8,681.15 4,657.05 - - 67,581.36 603,000.00 13,260.00	132,161.81 - - - 67,581.36
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 3325 To record PY investment ex Fund 100 Ge Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326	Due from Other Agencies Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	8,681.15 4,657.05 - - 67,581.36 603,000.00 13,260.00	132,161.81 - - 67,581.36
2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX	Due from Other Agencies Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	8,681.15 4,657.05 - - 67,581.36 603,000.00 13,260.00	132,161.81 - - - 67,581.36
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record det	Due from Other Agencies Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	8,681.15 4,657.05 - - 67,581.36 603,000.00 13,260.00	132,161.81 - - 67,581.36
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refui	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Injury withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  ot service payments, MVLR withheld for debt service, investment	8,681.15 4,657.05 - - 67,581.36 603,000.00 13,260.00	132,161.81 - - 67,581.36
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refui	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year	8,681.15 4,657.05 - - 67,581.36 603,000.00 13,260.00	132,161.81 - - 67,581.36
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record det earnings, rela advance reful agent.	Due from Other Agencies Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Counts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	8,681.15 4,657.05 - - 67,581.36 603,000.00 13,260.00	132,161.81 - - 67,581.36
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record det earnings, rela advance reful agent.  Reconciliation	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment and the defees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Total Castricts  Duescription Rederection Red	8,681.15 4,657.05 - - 67,581.36 603,000.00 13,260.00	- 67,581.36 609,071.82 849.58 6,612.44
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record det earnings, rela advance reful agent.  Reconciliation	Due from Other Agencies Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Counts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	8,681.15 4,657.05 - - 67,581.36 603,000.00 13,260.00	132,161.81 - - 67,581.36
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur agent.  Reconciliation Beginning fur Plus: CO&DS	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and the dees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description fund 210, Debt Service:  and balance as provided in prior school year  withheld	8,681.15 4,657.05 - - 67,581.36 603,000.00 13,260.00	7,955.96 609,071.82
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refuragent.  Reconciliation Beginning fur Plus: CO&DS Bond int	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and the dees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  Indibalance as provided in prior school year  Withheld terest (revenue on withheld MVLR)	8,681.15 4,657.05 - - 67,581.36 603,000.00 13,260.00	132,161.81 - - 67,581.36 67,581.36 609,071.82 849.58 6,612.44 7,955.96 609,071.82 849.58
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33326 3326 11XX To record det earnings, rela advance refur agent.  Reconciliation Beginning fur Plus: CO&DS Bond int Refunde	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  Total balance as provided in prior school year  Withheld  Description Descript	8,681.15 4,657.05 - - 67,581.36 603,000.00 13,260.00	7,955.96 609,071.82 849.58 6,612.44
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance reful agent.  Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiur	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and the dees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  Indibalance as provided in prior school year  Withheld terest (revenue on withheld MVLR)	8,681.15 4,657.05 - - 67,581.36 603,000.00 13,260.00	132,161.81 - - 67,581.36 67,581.36 609,071.82 849.58 6,612.44 7,955.96 609,071.82 849.58
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 9200/730 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiur Less:	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  and balance as provided in prior school year  withheld lerest (revenue on withheld MVLR) and bond proceeds an on refunded bonds	8,681.15 4,657.05 - - 67,581.36 603,000.00 13,260.00	7,955.96 609,071.82 849.58 6,612.44 7,955.96 609,071.82 849.58 14,000.00 760.38
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance reful agent.  Reconciliation Beginning fur Plus: CO&DS Bond int Refundac Premiur Less: Principa	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  Total balance as provided in prior school year  Withheld  Description Descript	8,681.15 4,657.05 - - 67,581.36 603,000.00 13,260.00	7,955.96 609,071.82 849.58 6,612.44
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fur Plus:	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Description Professional and Technical Services CO&DS Withheld for Administration Interest Substituted (a) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description fund 210, Debt Service:  And balance as provided in prior school year  withheld terest (revenue on withheld MVLR) ad bond proceeds In on refunded bonds  DI payments expenditure Interest above)	8,681.15 4,657.05 - - 67,581.36 603,000.00 13,260.00	7,955.96 609,071.82 849.58 6,612.44 7,955.96 609,071.82 849.58 14,000.00 760.38 603,000.00
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent.  Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa Interest Dues ar Paymen	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ricice XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  and balance as provided in prior school year  withheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds  Il payments expenditure did fees (fees on bond interest above) atts to refunded bonds escrow agent	8,681.15 4,657.05 - - 67,581.36 603,000.00 13,260.00	7,955.96 609,071.82 849.58 6,612.44  7,955.96 609,071.82 849.58 14,000.00 760.38 603,000.00 13,260.00 273.84 14,731.62
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33322 3326 11XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Description Professional and Technical Services CO&DS Withheld for Administration Interest on Undistributed CO&DS  Description Professional and Technical Services CO&DS Withheld for Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  and balance as provided in prior school year  withheld  Description  Description Descri	8,681.15 4,657.05 - - 67,581.36 603,000.00 13,260.00	7,955.96 609,071.82 849.58 6,612.44 7,955.96 609,071.82 849.58 14,000.00 760.38 603,000.00 13,260.00 273.84
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33322 3326 11XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  and balance as provided in prior school year  withheld terest (revenue on withheld MVLR) ad bond proceeds on on refunded bonds  If payments expenditure and fees (fees on bond interest above) ts to refunded bonds  at on refunded bonds  at on refunded bonds  to on refunded bonds  to on refunded bonds  to on refunded bonds	8,681.15 4,657.05 - - 67,581.36 603,000.00 13,260.00	7,955.96 609,071.82 849.58 6,612.44  7,955.96 609,071.82 849.58 14,000.00 760.38 603,000.00 13,260.00 273.84 14,731.62

Polk County School District

Entries resul	ting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
<u>Fund 310 C</u> a	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	=	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 Na	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<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	-	47,000,00
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		47,000.00 2,547.19
3792 2210	Accrued Interest Payable (Sinking Fund Accruals)		176.40
	A to refund callable portion of Series 2010-A New Money Bonds due		170.40
	I through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ugh 1/1/2022.		
	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents  Dues and Foos (Issuance costs, underwriter's discount)	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	<del>-</del>	
9200/730	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance b	oond refunding for the 2019-20 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end ent	ries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
	<u> </u>		
Account # 11XX	<u>Description</u> Cash		
		3 324 607 90	
		3,324,607.80 7 483 82	
1220	Due from Other Agencies	7,483.82	
1220 9200/730			
1220 9200/730 9200/710	Due from Other Agencies Dues and Fees (Administrative expense)	7,483.82	
1220 9200/730 9200/710 2632 3321	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	7,483.82	- 3,222,172.71
1220 9200/730 9200/710 2632 3321 3325	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	7,483.82	- 3,222,172.71 113,933.65
1220 9200/730 9200/710 2632 3321 3325	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	7,483.82	
1220 9200/730 9200/710 2632 3321 3325 To record CC	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.	7,483.82	
1220 9200/730 9200/710 2632 3321 3325 To record CC	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	7,483.82	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	7,483.82	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	7,483.82	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and	7,483.82	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	7,483.82	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund	7,483.82	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account #	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	7,483.82	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund Description	7,483.82 4,014.74	113,933.65
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am	Due from Other Agencies Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  & Distributed Services CO&DS Distributed CO&DS  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Description Professional and Technical Services CO&DS Withheld for Administration  ounts withheld from MVLR for actual administration fees as	7,483.82 4,014.74	113,933.65
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am	Due from Other Agencies Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  & Distributed Expenses - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and armings.  Interest on Undistributed CO&DS disbursements and armings.  Interest Fund  Description Professional and Technical Services CO&DS Withheld for Administration	7,483.82 4,014.74	113,933.65
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Due from Other Agencies Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  & Distributed Services CO&DS Distributed CO&DS  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Description Professional and Technical Services CO&DS Withheld for Administration  ounts withheld from MVLR for actual administration fees as	7,483.82 4,014.74	113,933.65
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and armings.  Deferred Revenues - Unavailable, CO&DS disbursements, and armings.  Deferred Fund  Description Professional and Technical Services CO&DS Withheld for Administration  Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	7,483.82 4,014.74	113,933.65
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Due from Other Agencies Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  & Distributed Interest on Undistributed Frior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest Fund  Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as Iticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds Description Redemption of Principal	7,483.82 4,014.74	113,933.65
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest	7,483.82 4,014.74	113,933.65
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	7,483.82 4,014.74	
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	7,483.82 4,014.74	113,933.65
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	7,483.82 4,014.74	113,933.65
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	7,483.82 4,014.74	113,933.65
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Due from Other Agencies Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  &D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	7,483.82 4,014.74	113,933.65 - - - 58,260.33
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 3325 To record PY investment ex Fund 100 Ge Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	7,483.82 4,014.74	58,260.33 58,260.33
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	7,483.82 4,014.74	113,933.65
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record det	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	7,483.82 4,014.74 - - 58,260.33 417,000.00 192,370.56	58,260.33 58,260.33
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refui	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  ot service payments, MVLR withheld for debt service, investment	7,483.82 4,014.74 - - 58,260.33 417,000.00 192,370.56	58,260.33 58,260.33
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refui	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year	7,483.82 4,014.74 - - 58,260.33 417,000.00 192,370.56	113,933.65 - - 58,260.33 58,260.33
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance reful agent.	Due from Other Agencies Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	7,483.82 4,014.74 - - 58,260.33 417,000.00 192,370.56	113,933.65 - - 58,260.33 58,260.33
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record det earnings, rela advance reful agent.  Reconciliation	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  & DeS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration  Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and the dees, reversal of accrued interest, and transfer of prior year and of activity in fund 210, Debt Service:	7,483.82 4,014.74 - - 58,260.33 417,000.00 192,370.56	58,260.33 58,260.33 603,588.96 841.93 5,211.05
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record det earnings, rela advance reful agent.  Reconciliation	Due from Other Agencies Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	7,483.82 4,014.74 - - 58,260.33 417,000.00 192,370.56	113,933.65 - - 58,260.33 58,260.33
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance reful agent.  Reconciliation Beginning fur Plus:	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  & DeS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration  Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and the dees, reversal of accrued interest, and transfer of prior year and of activity in fund 210, Debt Service:	7,483.82 4,014.74 - - 58,260.33 417,000.00 192,370.56	58,260.33 58,260.33 603,588.96 841.93 5,211.05
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refuragent.  Reconciliation Beginning fur Plus: CO&DS Bond int	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  and balance as provided in prior school year  withheld terest (revenue on withheld MVLR)	7,483.82 4,014.74 - - 58,260.33 417,000.00 192,370.56	58,260.33 58,260.33 603,588.96 841.93 5,211.05
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 3326 11XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  &DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  and balance as provided in prior school year  withheld terest (revenue on withheld MVLR) and bond proceeds	7,483.82 4,014.74 - - 58,260.33 417,000.00 192,370.56	58,260.33 58,260.33 58,260.33 5,211.05 95,525.85 603,588.96 841.93 47,000.00
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent.  Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiur	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  and balance as provided in prior school year  withheld terest (revenue on withheld MVLR)	7,483.82 4,014.74 - - 58,260.33 417,000.00 192,370.56	58,260.33 58,260.33 5,211.05 95,525.85 603,588.96 841.93
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 9200/730 9200/720 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiur Less:	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  & DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  of service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description of activity in fund 210, Debt Service:  and balance as provided in prior school year  withheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds	7,483.82 4,014.74 - - 58,260.33 417,000.00 192,370.56	58,260.33 58,260.33 58,260.33 603,588.96 841.93 5,211.05 95,525.85 603,588.96 841.93 47,000.00 2,547.19
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 9200/730 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record det earnings, relaadvance refur advance refur advance refur agent.  Reconciliatic Beginning fur Plus: CO&DS Bond init Refunded Premiur Less: Principa	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  ADS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment and the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  and balance as provided in prior school year  withheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds  I payments	7,483.82 4,014.74 - - 58,260.33 417,000.00 192,370.56	58,260.33 58,260.33 58,260.33 603,588.96 841.93 5,211.05 95,525.85 603,588.96 841.93 47,000.00 2,547.19 417,000.00
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refurated adva	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  & DeS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rictical XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  and balance as provided in prior school year  withheld terest (revenue on withheld MVLR) and bond proceeds and no refunded bonds  I payments expenditure	7,483.82 4,014.74 - - 58,260.33 417,000.00 192,370.56	58,260.33 58,260.33 58,260.33 603,588.96 841.93 5,211.05 95,525.85 603,588.96 841.93 47,000.00 2,547.19 417,000.00 192,370.56
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ear Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa Interest Dues ar	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  ot service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description in fund 210, Debt Service:  and balance as provided in prior school year  withheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds  I payments expenditure and fees (fees on bond interest above)	7,483.82 4,014.74 - - 58,260.33 417,000.00 192,370.56	58,260.33 58,260.33 58,260.33 5,211.05 95,525.85 603,588.96 841.93 47,000.00 2,547.19 417,000.00 192,370.56 271.38
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent.  Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa Interest Dues ar Paymen	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  & DeS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment tred fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds  I payments expenditure did fees (fees on bond interest above) ts to refunded bonds escrow agent	7,483.82 4,014.74 - - 58,260.33 417,000.00 192,370.56	58,260.33 58,260.33 58,260.33 5,211.05 95,525.85 603,588.96 841.93 47,000.00 2,547.19 417,000.00 192,370.56 271.38 49,449.37
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  ot service payments, MVLR withheld for debt service, investment and ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description in fund 210, Debt Service:  and balance as provided in prior school year  withheld terest (revenue on withheld MVLR) and bond proceeds on on refunded bonds  I payments expenditure and fees (fees on bond interest above)	7,483.82 4,014.74 - - 58,260.33 417,000.00 192,370.56	58,260.33 58,260.33 58,260.33 5,211.05 95,525.85 603,588.96 841.93 47,000.00 2,547.19 417,000.00 192,370.56 271.38
1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  ABDS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  bt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  and balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds on on refunded bonds  I payments expenditure and fees (fees on bond interest above) ts to refunded bonds to on refunded bonds to on refunded bonds (admin and underwriter fees) to on refunded bonds	7,483.82 4,014.74 - - 58,260.33 417,000.00 192,370.56	58,260.33 58,260.33 58,260.33 5,211.05 95,525.85 603,588.96 841.93 47,000.00 2,547.19 417,000.00 192,370.56 271.38 49,449.37

Putnam County School District

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Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	=	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	- -	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 Series 2020	Accrued Interest Payable (Sinking Fund Accruals)  A to refund callable portion of Series 2010-A New Money Bonds due		-
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ough 1/1/2022.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730 9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	bond refunding for the 2019-20 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking tuna	accrual for interest included in refunding.		
Year-end ent	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>	======	
11XX	Cash	414,586.60	
11XX 1220	Cash Due from Other Agencies	414,586.60 965.25 517.82	
11XX	Cash	965.25	
11XX 1220 9200/730 9200/710 2632	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	965.25	-
11XX 1220 9200/730 9200/710 2632 3321	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	965.25	- 401,374.66 14.695.01
11XX 1220 9200/730 9200/710 2632 3321 3325	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	965.25	- 401,374.66 14,695.01
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC	Cash  Due from Other Agencies  Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.	965.25	,
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC	Cash  Due from Other Agencies  Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	965.25	,
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC	Cash  Due from Other Agencies  Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.	965.25	,
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Cash  Due from Other Agencies  Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and	965.25	,
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Cash  Due from Other Agencies  Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and	965.25	,
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Y Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	965.25	,
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account #	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description	965.25 517.82	,
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arrnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arrnings.  Description Professional and Technical Services	965.25	14,695.01 - -
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description	965.25 517.82	14,695.01 - -
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	965.25 517.82	14,695.01 - -
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	965.25 517.82	14,695.01 - -
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds Description	965.25 517.82	14,695.01 - -
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds Description Redemption of Principal	965.25 517.82	14,695.01 - -
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds Description	965.25 517.82	14,695.01 - -
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment exercised and provided in A Fund 210 De Account # 7200/710 9200/710 9200/720 9200/730 9299/761	Cash  Due from Other Agencies  Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services  CO&DS Withheld for Administration  Professional and Technical Services  CO&DS Withheld for Administration fees as  riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description  Redemption of Principal Interest  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow	965.25 517.82 - - 7,514.34 66,000.00 27,850.00	14,695.01 - -
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Y Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Y Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Y Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Y Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Y Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	965.25 517.82 - - 7,514.34 66,000.00 27,850.00	,
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment example of the second of	Cash  Due from Other Agencies  Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pot Service, SBE/COBI Bonds  Description  Redemption of Principal Interest  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents	965.25 517.82 - - 7,514.34 66,000.00 27,850.00	14,695.01 - - 7,514.34
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Y Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Y Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Y Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Y Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Y Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	965.25 517.82 - - 7,514.34 66,000.00 27,850.00	14,695.01 - - 7,514.34 - 92,067.00
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Cash  Due from Other Agencies  Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as ricicle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds	965.25 517.82 - - 7,514.34 66,000.00 27,850.00	14,695.01 - - 7,514.34
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment exercises Fund 100 Ge Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del	Cash  Due from Other Agencies  Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services  CO&DS Withheld for Administration  CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Poscription  Redemption of Principal Interest  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  bt service payments, MVLR withheld for debt service, investment	965.25 517.82 - - 7,514.34 66,000.00 27,850.00	14,695.01 - - 7,514.34 92,067.00 128.42
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment exercised in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, relations 2000/730 9290/730 9290/730 9290/730 9290/730 9290/730 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	965.25 517.82 - - 7,514.34 66,000.00 27,850.00	14,695.01 - - 7,514.34 92,067.00 128.42
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment exercised in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, relations 2000/730 9290/730 9290/730 9290/730 9290/730 9290/730 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700	Cash  Due from Other Agencies  Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services  CO&DS Withheld for Administration  CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Poscription  Redemption of Principal Interest  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  bt service payments, MVLR withheld for debt service, investment	965.25 517.82 - - 7,514.34 66,000.00 27,850.00	14,695.01 - - 7,514.34 92,067.00 128.42
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment exercised by the second of the second	Cash  Due from Other Agencies  Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as  rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description  Redemption of Principal Interest  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  oth service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	965.25 517.82 - - 7,514.34 66,000.00 27,850.00	14,695.01 - - 7,514.34 92,067.00 128.42
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment exercise Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Cash  Due from Other Agencies  Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services  CO&DS Withheld for Administration  Professional and Technical Services  CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds  Description  Redemption of Principal Interest  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  ot service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	965.25 517.82 - - 7,514.34 66,000.00 27,850.00	92,067.00 128.42 1,695.97
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment exercise Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Cash  Due from Other Agencies  Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable  CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year  CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  nounts withheld from MVLR for actual administration fees as  rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description  Redemption of Principal Interest  SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable  Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  oth service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	965.25 517.82 - - 7,514.34 66,000.00 27,850.00	14,695.01 - - 7,514.34 92,067.00 128.42
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment expended in A Fund 100 Ge Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, relaadvance refu agent.  Reconciliatic Beginning fur Plus: CO&DS	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pon of activity in fund 210, Debt Service:  But defended bonds escrow  Description for activity in fund 210, Debt Service:  But defended bonds escrow	965.25 517.82 - - 7,514.34 66,000.00 27,850.00	14,695.01 7,514.34 7,514.34 92,067.00 128.42 1,695.97 14,177.37 92,067.00
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment exercised and provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in 10 2000/730 Plus Plus: CO&DS Bond in 10 2000/730 Plus Plus Plus Plus Plus Plus Plus Plus	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agent to payments of refunded bonds escrow  Description Redemption of Principal Interest Payable Cash with Fiscal Agent to payments of refunded bonds escrow  Description Redemption Redemp	965.25 517.82 - - 7,514.34 66,000.00 27,850.00	14,695.01 7,514.34 7,514.34 92,067.00 128.42 1,695.97
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment expression of the second	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Fees Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Fees De	965.25 517.82 - - 7,514.34 66,000.00 27,850.00	14,695.01 7,514.34 7,514.34 92,067.00 128.42 1,695.97 14,177.37 92,067.00
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment expression of the second	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agent to payments of refunded bonds escrow  Description Redemption of Principal Interest Payable Cash with Fiscal Agent to payments of refunded bonds escrow  Description Redemption Redemp	965.25 517.82 - - 7,514.34 66,000.00 27,850.00	14,695.01 7,514.34 7,514.34 92,067.00 128.42 1,695.97 14,177.37 92,067.00
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in' Refunded Premiur Less: Principa	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBC SCOBI Bonds SBA Sinking Fund Earnings Cash Description SBC SCOBI Bonds SBA Sinking Fund Earnings Cash Description SBC SCOBI Bonds SBA Sinking Fund Earnings Cash Description SBC SCOBI Bonds SBA Sinking Fund Earnings Cash Description SBC SCOBI Bonds SBA Sinking Fund Earnings Cash Description SCOBI Bonds SBC SCOBI Bonds S	965.25 517.82 - - 7,514.34 66,000.00 27,850.00	14,695.01 7,514.34 7,514.34 92,067.00 128.42 1,695.97 14,177.37 92,067.00 128.42 - 66,000.00
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 9200/730 9200/730 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunded Premiur Less: Principa Interest	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Industributed Kommunitary of the Florida Constitution.  Performed Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Industry of the Florida Constitution.  Performed Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description F	965.25 517.82 - - 7,514.34 66,000.00 27,850.00	14,695.01 7,514.34 7,514.34 92,067.00 128.42 1,695.97 14,177.37 92,067.00 128.42 - - 66,000.00 27,850.00
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 9200/730 9200/730 9200/730 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as ricile XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal agent to payments of refunded bonds escrow  Description Redemption of Principal Interest (revenue on withheld MVLR)  Description Redemption of Principal Interest Payable Description Redemption of Principal Interest Payable Description Redemption of Principal Interest Payable Cash with Fiscal Agents on Principal Interest Payable Cash on of Activity in fund 210, Debt Service:  Description Redemption of Principal Interest Payable Description Redemption Principal Interest Payable Des	965.25 517.82 - - 7,514.34 66,000.00 27,850.00	14,695.01 7,514.34 7,514.34 92,067.00 128.42 1,695.97 14,177.37 92,067.00 128.42 - - 66,000.00 27,850.00
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus:	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Industributed Kommunitary of the Florida Constitution.  Performed Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Industry of the Florida Constitution.  Performed Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description F	965.25 517.82 - - 7,514.34 66,000.00 27,850.00	14,695.01 7,514.34 7,514.34 92,067.00 128.42 1,695.97 14,177.37 92,067.00 128.42 - 66,000.00
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment exercised and a second of the second o	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Interest on WVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Rederes Payments, MVLR withheld for debt service, investment at a company of the prior of the prior year onding cash with fiscal agent to payments of refunded bonds escrow  Description Rederes Payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year onding cash with fiscal agent to payments of refunded bonds escrow  Description Rederes Revenue on withheld MVLR) Description Rederes Revenue on withheld MVLR) Description Revenue on methoded bonds Description Revenue on methoded bonds Description Revenue on methoded bonds Description Revenue Re	965.25 517.82 - - 7,514.34 66,000.00 27,850.00	14,695.01 7,514.34 7,514.34 92,067.00 128.42 1,695.97 14,177.37 92,067.00 128.42 - - 66,000.00 27,850.00

St. Johns County School District

			Cradit
Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	528,868.11	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	508.06	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	2,082.42	
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
	A to refund callable portion of Series 2010-A New Money Bonds due		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ough 1/1/2022.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance I	bond refunding for the 2019-20 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	<u>-</u>	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	trios:	Debit	Credit
		DODIE	<u>oroun</u>
	upital Projects, CO&DS		
	<u>Description</u>	1 310 945 56	
11XX	Cash Due from Other Agencies	1,319,945.56 3,304.68	
11XX 1220	Cash	1,319,945.56 3,304.68 1,772.81	
11XX 1220 9200/730 9200/710	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest	3,304.68	
Account # 11XX 1220 9200/730 9200/710 2632	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	3,304.68	- 1 974 719 71
11XX 1220 9200/730 9200/710 2632 3321	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest	3,304.68	- 1,274,712.71 50,310.34
11XX 1220 9200/730 9200/710 2632 3321 3325	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	3,304.68	
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	3,304.68	
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	3,304.68	
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	3,304.68	
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	3,304.68	
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	3,304.68	
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	3,304.68	
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	3,304.68	
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Seneral Fund Description Professional and Technical Services	3,304.68	50,310.34
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration	3,304.68 1,772.81	
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Injury Services and Injury Services are compared to the services and counts withheld from MVLR for actual administration fees as	3,304.68 1,772.81	50,310.34
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	3,304.68 1,772.81	50,310.34
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment exercises of PY investmen	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Proferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.	3,304.68 1,772.81	50,310.34
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description  Description	3,304.68 1,772.81	50,310.34
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Proferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.	3,304.68 1,772.81	50,310.34
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 9200/710 9200/720	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal	3,304.68 1,772.81	50,310.34
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment expended in A 2000/310 3323 To record amprovided in A 2000/310 320 Account # 9200/710 9200/720 9200/730	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  O Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  O Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  O Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  O Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  O Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as orticle XII, Section 9, Subsection (d) of the Florida Constitution.  O Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	3,304.68 1,772.81 25,726.35 302,000.00 119,378.72	50,310.34
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment exemples of the second of the sec	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Y Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Y Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	3,304.68 1,772.81 25,726.35 302,000.00 119,378.72	50,310.34
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment exercises and the second of the second	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	3,304.68 1,772.81 25,726.35 302,000.00 119,378.72	50,310.34 - - - 25,726.35
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	3,304.68 1,772.81 25,726.35 302,000.00 119,378.72	50,310.34 - - 25,726.35
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment exercises and the second of the second	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	3,304.68 1,772.81 25,726.35 302,000.00 119,378.72	50,310.34 - - 25,726.35 2414,650.94 578.39
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	3,304.68 1,772.81 25,726.35 302,000.00 119,378.72	50,310.34 - - - 25,726.35
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment expression of the second arroyal of t	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	3,304.68 1,772.81 25,726.35 302,000.00 119,378.72	50,310.34 - - 25,726.35 2414,650.94 578.39
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment expression of the second amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	3,304.68 1,772.81 25,726.35 302,000.00 119,378.72	50,310.34 - - 25,726.35 2414,650.94 578.39
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment expression of the second arroyal of t	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	3,304.68 1,772.81 25,726.35 302,000.00 119,378.72	50,310.34 - - 25,726.35 25,726.35 414,650.94 578.39
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment expended in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Pricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	3,304.68 1,772.81 25,726.35 302,000.00 119,378.72	50,310.34 - - 25,726.35 2414,650.94 578.39
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Rec	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	3,304.68 1,772.81 25,726.35 302,000.00 119,378.72	50,310.34 - - 25,726.35 2414,650.94 578.39
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus:	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund	3,304.68 1,772.81 25,726.35 302,000.00 119,378.72	50,310.34 - - 25,726.35 414,650.94 578.39 6,335.82 60,520.18
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment expended in A Fund 100 Ge Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS	Due from Other Agencies Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pon of activity in fund 210, Debt Service:  In d balance as provided in prior school year  Swithheld	3,304.68 1,772.81 25,726.35 302,000.00 119,378.72	50,310.34 - 25,726.35 414,650.94 578.39 6,335.82 60,520.18 414,650.94
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment expended in A Fund 100 Ge Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in	Due from Other Agencies Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Refunded Bonds SBA Sinking Fund Earning Refunded Bonds Cash Description Refunded Bonds Cash Description Refunded Bonds Cash Description Refunded Bonds Cash	3,304.68 1,772.81 25,726.35 302,000.00 119,378.72	50,310.34 - - 25,726.35 414,650.94 578.39 60,520.18 414,650.94 578.39
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment erecord and provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunded	Due from Other Agencies Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Pon of activity in fund 210, Debt Service:  In d balance as provided in prior school year  Swithheld	3,304.68 1,772.81 25,726.35 302,000.00 119,378.72	50,310.34 
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment erecord and provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunded	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Description Redemption of Principal Interest Payable Cash with Fiscal Agent to payments of refunded bonds escrow  Description Redemption of Principal Interest Payable Description Redemption Redempti	3,304.68 1,772.81 25,726.35 302,000.00 119,378.72	50,310.34 - - 25,726.35 414,650.94 578.39 60,520.18 414,650.94 578.39
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu advance refu advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refundad Premiur Less: Principa	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Revenues of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description Revenues agent to payments of refunded bonds escrow  Description Revenues agent to payments of refunded bonds escrow  Description Revenues agent to payments of refunded bonds escrow  Description Revenues agent to payments of refunded bonds escrow  Description Revenues agent to payments of refunded bonds escrow  Description Revenues agent to payments of refunded bonds escrow  Description Revenues agent to payments of refunded bonds escrow  Description Revenues agent to payments of refunded bonds escrow  Description Revenues agent to payments of refunded bonds escrow  Description Revenues agent to payments of refunded bonds escrow  Description Revenues agent to payments of refunded bonds escrow  Description Revenues agent to payments of refunded bonds escrow  Description Revenues agent to payments of refunded bonds escrow	3,304.68 1,772.81 25,726.35 302,000.00 119,378.72	50,310.34 25,726.35 25,726.35 414,650.94 578.39 60,520.18 414,650.94 578.39 444,000.00 86,934.47 302,000.00
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 9200/730 9209/761 9200/730 9209/761 9210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunded Premiur Less: Principa Interest	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  and balance as provided in prior school year  is withheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds  all payments expenditure	3,304.68 1,772.81 25,726.35 302,000.00 119,378.72	50,310.34 25,726.35 25,726.35 414,650.94 578.39 60,520.18 414,650.94 578.39 444,000.00 86,934.47 302,000.00 119,378.72
11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment expended in A Fund 100 Ge Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliative Beginning fur Plus: CO&DS Bond in Refunded Premiur Less: Principa Interest Dues and Interest Dues and Interest Dues are 13321 11 11 11 11 11 11 11 11 11 11 11 11 1	Due from Other Agencies Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agent to payments of refunded bonds escrow  Professional Revenue on withheld for debt service, investment and add fees, reversal of accrued interest, and transfer of prior year and and activity in fund 210, Debt Service:  And balance as provided in prior school year  By Bayments Expenditure And payments Expenditure And payments Expenditure And fees (fees on bond interest above)	3,304.68 1,772.81 25,726.35 302,000.00 119,378.72	50,310.34 25,726.35 25,726.35 414,650.94 578.39 444,000.00 86,934.47 302,000.00 119,378.72 186.43
11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment expended in A Fund 100 Ge Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliative Beginning fur Plus: CO&DS Bond in Refunded Premiur Less: Principa Interest Dues ar Paymer	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  DeSistributed Description Professional and Technical Services CO&DS Withheld for Administration fees as Acticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Professional for Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service, payments, MVLR withheld for debt service, investment at defees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  Accrued new payments, MVLR withheld for debt service, investment at defees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  In balance as provided in prior school year  Swithheld terest (revenue on withheld MVLR) and payments expenditure and fees (fees on bond interest above) and payments expenditure and fees (fees on bond interest above) and to refunded bonds escrow agent	3,304.68 1,772.81 25,726.35 302,000.00 119,378.72	50,310.34 25,726.35 414,650.94 578.39 6,335.82 60,520.18 414,650.94 578.39 444,000.00 86,934.47 302,000.00 119,378.72 186.43 528,868.11
11XX 1220 9200/730 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment expended in A Fund 210 De Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliative Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar Paymer Dues ar Paymer Dues ar 13321 3326 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Due from Other Agencies Dues and Fees (Administrative expense) Interest  Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Agent to payments of refunded bonds escrow  Professional Revenue on withheld for debt service, investment and add fees, reversal of accrued interest, and transfer of prior year and and activity in fund 210, Debt Service:  And balance as provided in prior school year  By Bayments Expenditure And payments Expenditure And payments Expenditure And fees (fees on bond interest above)	3,304.68 1,772.81 25,726.35 302,000.00 119,378.72	50,310.34 25,726.35 25,726.35 414,650.94 578.39 444,000.00 86,934.47 302,000.00 119,378.72 186.43

St. Lucie County School District

			Credit
Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	- -	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges)  Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210 Series 2020-	Accrued Interest Payable (Sinking Fund Accruals)  A to refund callable portion of Series 2010-A New Money Bonds due		-
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 thro	ough 1/1/2022.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	, , , , , , , , , , , , , , , , , , , ,		
No advance I	bond refunding for the 2019-20 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	_
	accrual for interest included in refunding.		
Year-end en	trion.	Debit	Credit
	u 163.	Debit	<u> Ciedit</u>
Fund 360 Ca	enital Projects CO&DS		
	apital Projects, CO&DS		
Fund 360 Ca Account # 11XX	apital Projects, CO&DS  Description Cash	1,474,893.61	
Account #	Description Cash Due from Other Agencies	1,474,893.61 2,934.89	
Account # 11XX 1220 9200/730	Description Cash Due from Other Agencies Dues and Fees (Administrative expense)	, ,	
Account # 11XX 1220	Description Cash Due from Other Agencies	2,934.89	_
Account # 11XX 1220 9200/730 9200/710 2632 3321	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	2,934.89	- 1,434,722.30
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	2,934.89	- 1,434,722.30 44,680.63
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	2,934.89	
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	2,934.89	
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	2,934.89	
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	2,934.89	
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	2,934.89	
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  // Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	2,934.89	
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account #	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  // Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  peneral Fund Description	2,934.89 1,574.43	
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services	2,934.89	44,680.63
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  // Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  peneral Fund Description	2,934.89 1,574.43	
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration	2,934.89 1,574.43	44,680.63
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as	2,934.89 1,574.43	44,680.63
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Description MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Description Description	2,934.89 1,574.43	44,680.63
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Description Description Professional Services (O&DS disbursements) Description Redemption of Principal	2,934.89 1,574.43	44,680.63
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest	2,934.89 1,574.43	44,680.63
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  // Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  // Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  // Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  // Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  // Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	2,934.89 1,574.43 22,847.58 58,000.00 9,160.00	44,680.63
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment expended in 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	2,934.89 1,574.43 22,847.58 58,000.00 9,160.00	44,680.63
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	2,934.89 1,574.43 22,847.58 58,000.00 9,160.00	22,847.58
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ei Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	2,934.89 1,574.43 22,847.58 58,000.00 9,160.00	44,680.63
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	2,934.89 1,574.43 22,847.58 58,000.00 9,160.00	22,847.58 265,602.12
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 9200/730 9209/740 9200/730 9209/761 2210 1114 3322 3326 11XX To record del	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	2,934.89 1,574.43 22,847.58 58,000.00 9,160.00	44,680.63 - - - 22,847.58 22,847.58
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	2,934.89 1,574.43 22,847.58 58,000.00 9,160.00	44,680.63 - - - 22,847.58 22,847.58
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	2,934.89 1,574.43 22,847.58 58,000.00 9,160.00	44,680.63 - - - 22,847.58 22,847.58
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Earnings Cash Description Cash with Fiscal agent to payments of refunded bonds escrow	2,934.89 1,574.43 22,847.58 58,000.00 9,160.00	44,680.63 - - - 22,847.58 22,847.58
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest Payable Cash with Fiscal Agent Cash Payable Description Redemption of Principal Interest Payable Cash with Fiscal Agent Cash Payable Description Redemption of Principal Interest Payable Description Redemption Principal Interest Payable Description Rede	2,934.89 1,574.43 22,847.58 58,000.00 9,160.00	44,680.63 - - - 22,847.58 22,847.58 65,602.12 91.51 1,495.87
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Earnings Cash Description Cash with Fiscal agent to payments of refunded bonds escrow	2,934.89 1,574.43 22,847.58 58,000.00 9,160.00	44,680.63 - - - 22,847.58 22,847.58
Account # 11XX 1220 9200/730 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 9200/730 9200/730 9200/730 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  obt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: In the service in	2,934.89 1,574.43 22,847.58 58,000.00 9,160.00	44,680.63 - - - 22,847.58 - 65,602.12 91.51 1,495.87 4,850.19 65,602.12
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/730 9200/730 9200/730 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Don of activity in fund 210, Debt Service:  In displaying the payor of activity in fund 210, Debt Service:  Swithheld terest (revenue on withheld MVLR)	2,934.89 1,574.43 22,847.58 58,000.00 9,160.00	44,680.63 - - - 22,847.58 - 65,602.12 91.51 1,495.87
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in Refunded	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  obt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: In the service in	2,934.89 1,574.43 22,847.58 58,000.00 9,160.00	44,680.63 - - - 22,847.58 - 65,602.12 91.51 1,495.87 4,850.19 65,602.12
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 P200/730	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  In withheld terest (revenue on withheld MVLR)  Withheld terest (revenue on withheld MVLR)  Withheld bond proceeds In on refunded bonds	2,934.89 1,574.43 22,847.58 58,000.00 9,160.00	44,680.63 
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 9200/730 9200/730 9200/730 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunded Premiur Less: Principa	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: and balance as provided in prior school year  Swithheld terest (revenue on withheld MVLR) and payments	2,934.89 1,574.43 22,847.58 58,000.00 9,160.00	44,680.63 - - 65,602.12 91.51 1,495.87 4,850.19 65,602.12 91.51 - - 58,000.00
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 9200/730 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  In withheld terest (revenue on withheld MVLR)  Withheld terest (revenue on withheld MVLR)  Withheld bond proceeds In on refunded bonds	2,934.89 1,574.43 22,847.58 58,000.00 9,160.00	44,680.63 
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/730 9200/730	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Peterred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: and balance as provided in prior school year  Swithheld terest (revenue on withheld MVLR) ed bond proceeds an on refunded bonds all payments expenditure and fees (fees on bond interest above) and service fees on bond interest above) and to refunded bonds escrow agent	2,934.89 1,574.43 22,847.58 58,000.00 9,160.00	44,680.63
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interes an Paymer Dues an	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Incounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  to service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  For of activity in fund 210, Debt Service:  Indicate the service of the service of the service of prior year and balance as provided in prior school year  So withheld  Interest (revenue on withheld MVLR)  Each bond proceeds  Interest (reve	2,934.89 1,574.43 22,847.58 58,000.00 9,160.00	44,680.63
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e: Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interes an Paymer Dues an	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description SBA Sinking Fund Earnings Cash  Description Description Description Description Description Description Description Redemption of Principal Interest Description Description Redemption of Principal Interest Description Descriptio	2,934.89 1,574.43 22,847.58 58,000.00 9,160.00	44,680.63

Santa Rosa County School District

Fund 310 C	ılting from bond issuance and refunding: apital Projects, COBI Bonds	<u>Debit</u>	
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	651 000 00
3792	Premium on Sale of Refunding Bonds		651,000.00 127,393.53
2210	Accrued Interest Payable (Sinking Fund Accruals)		769.80
Series 2020-	A to refund callable portion of Series 2010-A New Money Bonds due		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 thro	ough 1/1/2022.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	<del>-</del> -	
9200/730	Dies and Fees (issuance costs - bond finance/admin charges)  Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		=
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No odve = =	hand refunding for the 2010 20 Feed was		
	bond refunding for the 2019-20 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u> Cash		
11XX 2210	Casn Accrued Interest Payable	-	_
	accrual for interest included in refunding.		
		5.17	0
Year-end en		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account #	<u>Description</u>	000 000 54	
11XX 1220	Cash Due from Other Agencies	900,686.51 2,103.06	
9200/730	Dues and Fees (Administrative expense)	1,128.20	
9200/710	Interest	.,.20.20	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		871,900.72
3325	Interest on Undistributed CO&DS  D&DS disbursements, investment earnings, and treasury fees.		32,017.05
To record Co	Odbo disbursements, investment earnings, and treasury lees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	į.
2632 3321 3325 To record PY	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and	-	
2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.	-	-
2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.    Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.	-	-
2632 3321 3325 To record PY investment e Fund 100 Ge Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.  eneral Fund  Description	16 372 02	-
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.    Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.	16,372.02	- - 16,372.02
2632 3321 3325 To record P\ investment e Fund 100 Gr Account # 7200/310 3323	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.  eneral Fund  Description Professional and Technical Services	16,372.02	- - 16,372.02
2632 3321 3325 To record Phinvestment e Fund 100 Gr Account # 7200/310 3323 To record an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings.  Description Professional and Technical Services CO&DS Withheld for Administration	16,372.02	- - 16,372.02
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  Description Professional and Technical Services CO&DS Withheld for Administration  Description Mounts withheld from MVLR for actual administration fees as	16,372.02	- - 16,372.02
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	16,372.02	- - 16,372.02
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as acticle XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal	149,000.00	- - 16,372.02
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and paranings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration prounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  entry Service, SBE/COBI Bonds  Description Redemption of Principal Interest	149,000.00 58,155.00	- - 16,372.02
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7000/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution.  elet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	149,000.00 58,155.00 91.36	- - 16,372.02
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 700/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution.  enter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	149,000.00 58,155.00	- - 16,372.02
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 3023 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution.  elet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	149,000.00 58,155.00 91.36	- - 16,372.02
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and varnings.  / Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as varicle XII, Section 9, Subsection (d) of the Florida Constitution.  // Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	149,000.00 58,155.00 91.36	203,195.26
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	149,000.00 58,155.00 91.36	- 203,195.26 283.43
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  ebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	149,000.00 58,155.00 91.36	203,195.26
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and paramings.  / Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Lets service payments, MVLR withheld for debt service, investment	149,000.00 58,155.00 91.36	- 203,195.26 283.43
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reli	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  / Description Professional and Technical Services CO&DS Withheld for Administration COWDS Withheld for Administration COWDS Withheld for Administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Lett Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	149,000.00 58,155.00 91.36	- 203,195.26 283.43
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, reli	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and paramings.  / Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Lets service payments, MVLR withheld for debt service, investment	149,000.00 58,155.00 91.36	- 203,195.26 283.43
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  / Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Post Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	149,000.00 58,155.00 91.36	- 203,195.26 283.43
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 370 record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladadance refuagent. Reconciliati	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  / Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Let service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:	149,000.00 58,155.00 91.36	- 203,195.26 283.43 3,767.67
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  / Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Post Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	149,000.00 58,155.00 91.36	- 203,195.26 283.43
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  / Description Professional and Technical Services CO&DS Withheld for Administration  / Description Professional and Technical Services CO&DS Withheld for Administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  / Description Cost of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  / Description Cost of the Florida Constitution.	149,000.00 58,155.00 91.36	203,195.26 283.43 3,767.67 29,638.28
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel; advance refu agent.  Reconciliati Beginning fu Plus: CO&DS	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  / Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Let service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:	149,000.00 58,155.00 91.36	- 203,195.26 283.43 3,767.67
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and paramings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and paramings.  / Description  Professional and Technical Services CO&DS Withheld for Administration  / Description  Rounds withheld from MVLR for actual administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow  Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  / Description  Cosh Withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service:  Indibalance as provided in prior school year  S withheld	149,000.00 58,155.00 91.36	203,195.26 283.43 3,767.67 29,638.28 203,195.26 283.43
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  / Description Professional and Technical Services CO&DS Withheld for Administration CO&DS Withheld for Administration fees as particle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  / Description Coash with Fiscal/service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  / Description Coash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service:  Ind balance as provided in prior school year  / Swithheld Interest (revenue on withheld MVLR)	149,000.00 58,155.00 91.36	29,638.28 29,638.28 203,195.26 283.43 651,000.00
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuagent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and samings.  peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pet service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual cash of the Service on withheld interest (revenue on withheld MVLR)  Red Withheld Interest (revenue on withheld MVLR)  Red Withheld Interest (revenue on withheld MVLR)  Red Bond Proceeds Interest (revenue on withheld MVLR)  Red Bond Proceeds Interest (revenue on withheld MVLR)  Red Bond Proceeds Interest (revenue on withheld MVLR)	149,000.00 58,155.00 91.36	29,638.28 29,638.28 203,195.26 283.43 651,000.00 127,393.53
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu Less: Principa	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings.  / Description Professional and Technical Services CO&DS Withheld for Administration  / Description Professional and Technical Services CO&DS Withheld for Administration fees as a control of the Florida Constitution.  / Description Professional Administration fees as a control of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  / Description Redemption of Principal Interest Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  / Description Redemption of Principal Interest Refunding Cash with Fiscal Agents Refunding Cash With Fiscal Agents Refunding Cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service:  Ind balance as provided in prior school year  S withheld Refunding Cash withheld MVLR) Refunding Cash withheld MVLR) Refunding Cash withheld Bonds  Refunding Cash WVLR	149,000.00 58,155.00 91.36	29,638.28 203,195.26 283.43 3,767.67 29,638.28 203,195.26 283.43 651,000.00 127,393.53
2632 3321 3325 To record PY investment e  Fund 100 Gr Account # 7200/310 3323 To record an provided in A  Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiun Less: Principa; Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and samings.  peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Pet service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual cash of the Service on withheld interest (revenue on withheld MVLR)  Red Withheld Interest (revenue on withheld MVLR)  Red Withheld Interest (revenue on withheld MVLR)  Red Bond Proceeds Interest (revenue on withheld MVLR)  Red Bond Proceeds Interest (revenue on withheld MVLR)  Red Bond Proceeds Interest (revenue on withheld MVLR)	149,000.00 58,155.00 91.36	29,638.28 29,638.28 203,195.26 283.43 651,000.00 127,393.53
2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution.  pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  put service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indian balance as provided in prior school year  S withheld interest (revenue on withheld MVLR) ed bond proceeds In on refunded bonds  al payments expenditure	149,000.00 58,155.00 91.36	29,638.28 29,638.28 203,195.26 283.43 651,000.00 127,393.53 149,000.00 58,155.00 91.36
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a Paymei Dues a	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and barnings.  / Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  / Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  / On of activity in fund 210, Debt Service: Ind balance as provided in prior school year  S withheld Interest (revenue on withheld MVLR) ed bond proceeds Interest	149,000.00 58,155.00 91.36	29,638.28 203,195.26 283.43 3,767.67 29,638.28 203,195.26 283.43 651,000.00 127,393.53 149,000.00 58,155.00
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.  Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiul Less: Principa Interest Dues a Paymei Dues a	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and larnings.  / Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a stricted XII, Section 9, Subsection (d) of the Florida Constitution.  / Pet Service, SBE/COBI Bonds    Description	149,000.00 58,155.00 91.36	29,638.28 29,638.28 203,195.26 283.43 651,000.00 127,393.53 149,000.00 58,155.00 91.36 775,365.13

Sarasota County School District

Eund 210 Ca	lting from bond issuance and refunding:	<u>Debit</u>	Credit
runu sio ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	=	
3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
	·		
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> 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
from 1/1/202	A to refund callable portion of Series 2010-A New Money Bonds due 1 through 1/1/2030 and Series 2010-A Refunding Bonds due from up 1/1/2022.		
	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs, underwriter's discount)	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	bond refunding for the 2019-20 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end ent	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
	Description		
Account # 11XX	<u>Description</u> 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
	D&DS disbursements, investment earnings, and treasury fees.		52,774.45
			52,774.45
To record CC	O&DS disbursements, investment earnings, and treasury fees.	-	52,774.45 -
To record CC 2632	O&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year		52,774.45 - -
To record CC 2632 3321 3325 To record PY	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and		52,774.45
To record CC 2632 3321 3325	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and	-	52,774.45
To record CC 2632 3321 3325 To record PY	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	52,774.45
To record CC 2632 3321 3325 To record PY investment ea	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	52,774.45
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Eneral Fund	26,986.38	52,774.45
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	- 26,986.38	52,774.45 - - - 26,986.38
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	26,986.38	-
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	26,986.38	-
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	26,986.38	-
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	26,986.38	-
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Toeferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Toeferred Fund  Description Professional and Technical Services CO&DS Withheld for Administration Tounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Toefer Service, SBE/COBI Bonds  Description Redemption of Principal	448,000.00	-
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as a rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest	448,000.00 148,330.00	-
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees	448,000.00	-
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Diounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	448,000.00 148,330.00	-
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees	448,000.00 148,330.00	-
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	448,000.00 148,330.00	-
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interest on Undistributed CO&DS disbursements, and arnings.  Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	448,000.00 148,330.00	26,986.38 26,986.38
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	448,000.00 148,330.00	26,986.38 26,986.38 585,362.94 816.51
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment	448,000.00 148,330.00	26,986.38 26,986.38 585,362.94 816.51
To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 700/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	448,000.00 148,330.00	26,986.38 26,986.38 585,362.94 816.51
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment	448,000.00 148,330.00	26,986.38 26,986.38 585,362.94 816.51
To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 700/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	448,000.00 148,330.00	26,986.38 26,986.38 585,362.94 816.51
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	448,000.00 148,330.00	26,986.38 26,986.38 585,362.94 816.51
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record del earnings, rela advance refu agent.  Reconciliation	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Professional WVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Earnings Cosh Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earning SBA Sinking Fu	448,000.00 148,330.00	26,986.38 26,986.38 585,362.94 816.51 10,413.73
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record del earnings, rela advance refu agent.  Reconciliation	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	448,000.00 148,330.00	26,986.38 26,986.38 585,362.94 816.51 10,413.73
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  In the deference of the service of the servi	448,000.00 148,330.00	- - 26,986.38
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 33322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings CO&DS Withheld for SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Con of activity in fund 210, Debt Service: In the service on withheld for service withheld terest (revenue on withheld MVLR)	448,000.00 148,330.00	26,986.38 26,986.38 585,362.94 816.51 10,413.73 75,989.55 585,362.94 816.51
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: In display the prior school year Description of withheld display the payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Description of Service on withheld MVLR) Description of WLR withheld MVLR) Description of withheld MVLR) Description of Principal Interest of Prior year of Service on Withheld MVLR) Description of Principal Interest of Prior Wear Description of Principal Interest of Prior Year Description of Principal Interes	448,000.00 148,330.00	75,989.55 585,362.94 816.51 10,413.73 75,989.55 585,362.94 816.51 947,000.00
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 4 2000/710 9200/730 9209/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in' Refunde Premiur	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings CO&DS Withheld for SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Con of activity in fund 210, Debt Service: In the service on withheld for service withheld terest (revenue on withheld MVLR)	448,000.00 148,330.00	75,989.55 585,362.94 816.51 10,413.73 75,989.55 585,362.94 816.51 947,000.00
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond im' Refunde Premiur Less:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Reverses of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description Reverses of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description Reverses of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description Reverses on withheld MVLR) Description Reverses on Reverses on Withheld MVLR) Description Reverses on Reverses on Withheld MVLR) Description Reverses on Re	448,000.00 148,330.00	75,989.55 585,362.94 816.51 10,413.73 75,989.55 585,362.94 816.51 947,000.00 185,564.19
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in' Refunded Premiur Less: Principa	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and payments In payments In payments	448,000.00 148,330.00	75,989.55 585,362.94 816.51 10,413.73 75,989.55 585,362.94 816.51 947,000.00 185,564.19 448,000.00
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pereral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pereral Fund Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Per of activity in fund 210, Debt Service:  In withheld terest (revenue on withheld MVLR) and balance as provided in prior school year  It withheld It resets (revenue on withheld MVLR) and payments expenditure	448,000.00 148,330.00	75,989.55 585,362.94 816.51 10,413.73 75,989.55 585,362.94 816.51 947,000.00 185,564.19 448,000.00 148,330.00
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and payments In payments In payments	448,000.00 148,330.00	75,989.55 585,362.94 816.51 10,413.73 75,989.55 585,362.94 816.51 947,000.00 185,564.19 448,000.00 148,330.00 263.18
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: And balance as provided in prior school year Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Descript	448,000.00 148,330.00	26,986.38 26,986.38 585,362.94 816.51 10,413.73 75,989.55 585,362.94 816.51 947,000.00 185,564.19 448,000.00 148,330.00 263.18 1,128,161.25
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in' Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents Description Redemption of Principal Interest Payable Cash with Fiscal Redemption Fees Description Redemption of Principal Interest Payable Cash with Fiscal Redemption Fees Description Redemption of Principal Interest Payable Cash with Fiscal Redemption Fees Description Redemption of Principal Interest Payable Cash with Fiscal Redemption Fees Description	448,000.00 148,330.00	26,986.38 26,986.38 585,362.94 816.51 10,413.73

Seminole County School District

Fund 310 Capital Account # 11XX 9200/730 D 9200/730 D	g from bond issuance and refunding: al Projects, COBI Bonds description	<u>Debit</u>	Credit
Account # D 11XX C 9200/730 D 9200/730 D 9299/891 D 3711			Credit
11XX C 9200/730 D 9200/730 D 9299/891 D 3711	escription		
11XX C 9200/730 D 9200/730 D 9299/891 D 3711			
9200/730 D 9299/891 D 3711	ash	-	
9299/891 D 3711	ues and Fees (Issuance costs - underwriter's discount)	-	
3711	ues and Fees (Issuance costs - bond finance/admin charges)	-	
	discounts on Sale of Bonds	=	
3791	Sale of Bonds - SBE/COBI Bonds		-
NI	Premium on Sale of Bonds		-
•	ond issues for the 2019-20 fiscal year.		
Fund 210 Debt S	Service Current Bond Refunding		
	<u>escription</u>		
	liscellaneous - Principal/Interest- Current Refunding	154,634.57	
	lues and Fees (Issuance costs - underwriter's discount)	168.21	
	lues and Fees (Issuance costs - bond finance/admin charges)	689.45	
9299/892 D 3715	iscounts on Refunding Bonds 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
	refund callable portion of Series 2010-A New Money Bonds due		0 10.0 1
	rough 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 through			
•	Service Advance Bond Refunding		
	lescription lash with Fiscal/Service Agents		
	ues and Fees (Issuance costs - underwriter's discount)	-	
	lues and Fees (Issuance costs - bond finance/admin charges)	_	
	iscounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bon	d refunding for the 2019-20 fiscal year.		
Fund 210 Debt S	Service, SBE/COBI Bonds		
Account # D	escription		
	ash	-	
2210	Accrued Interest Payable		-
Sinking fund acc	rual for interest included in refunding.		
Year-end entries	24	Debit	Credit
		<u> Dobit</u>	<u> </u>
	al Projects, CO&DS		
	escription		
	ash .	1,681,954.65	
	lue from Other Agencies	4,910.19	
	ues and Fees (Administrative expense)	2,634.10	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		1,614,746.16
3325	Interest on Undistributed CO&DS		74,752.78
To record CO&D	S disbursements, investment earnings, and treasury fees.		
_			
	referred Revenues - Unavailable - Prior Year	-	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		-
	ferred Revenues - Unavailable, CO&DS disbursements, and		-
	nerred Neverlues - Onavallable, CO&DS disbursements, and		
	nge		
investment earni	•		
investment earni	•		
investment earning Fund 100 General Account #	ral Fund rescription		
investment earning  Fund 100 General  Account # D  7200/310 P	ral Fund rescription rofessional and Technical Services	38,225.07	20.05-
investment earning Fund 100 General Account # D7200/310 P3323	ral Fund rescription rofessional and Technical Services CO&DS Withheld for Administration	38,225.07	38,225.07
Fund 100 Gener Account # D 7200/310 P 3323 To record amour	ral Fund rescription rofessional and Technical Services CO&DS Withheld for Administration rots withheld from MVLR for actual administration fees as	38,225.07	38,225.07
investment earnii Fund 100 Gener Account # D 7200/310 P 3323 To record amour provided in Articl	ral Fund  lescription rofessional and Technical Services CO&DS Withheld for Administration atts withheld from MVLR for actual administration fees as le XII, Section 9, Subsection (d) of the Florida Constitution.	38,225.07	38,225.07
investment earnii Fund 100 Gener Account # D 7300/310 P 3323 To record amour provided in Articl Fund 210 Debt \$	ral Fund  lescription  rofessional and Technical Services  CO&DS Withheld for Administration  this withheld from MVLR for actual administration fees as  e XII, Section 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds	38,225.07	38,225.07
investment earnii Fund 100 Gener Account # D 7200/310 P 3323 To record amour provided in Articl Fund 210 Debt \$ Account # D	ral Fund  lescription  rofessional and Technical Services  CO&DS Withheld for Administration  this withheld from MVLR for actual administration fees as  e XII, Section 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  lescription		38,225.07
investment earnii Fund 100 Gener Account # D 7200/310 P 3323 To record amour provided in Articl Fund 210 Debt \$ Account # D 9200/710 R	ral Fund  lescription rofessional and Technical Services	659,000.00	38,225.07
investment earnii  Fund 100 Gener  Account # D 7200/310 P 3323  To record amour provided in Articl  Fund 210 Debt \$ Account # D 9200/710 R 9200/720 Ir	ral Fund  lescription  rofessional and Technical Services  CO&DS Withheld for Administration ats withheld from MVLR for actual administration fees as le XII, Section 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  lescription ledemption of Principal laterest	659,000.00 253,740.00	38,225.07
investment earnii  Fund 100 Gener  Account # D 7200/310 P 3323  To record amour provided in Articl  Fund 210 Debt \$ Account # D 9200/710 R 9200/720 Ir 9200/730 S	ral Fund  Rescription  rofessional and Technical Services  CO&DS Withheld for Administration  ats withheld from MVLR for actual administration fees as  e XII, Section 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  Rescription  Redemption of Principal  atterest  BA Sinking Fund Administration Fees	659,000.00 253,740.00 350.56	38,225.07
investment earnii Fund 100 Gener Account # D 3323 To record amour provided in Articl Fund 210 Debt \$ Account # D 9200/710 R 9200/720 Ir 9200/730 S 9299/761	ral Fund  description rorfessional and Technical Services	659,000.00 253,740.00	38,225.07
investment earnii Fund 100 Gener Account # D 200/310 P 3323 To record amour provided in Articl Fund 210 Debt 5 Account # D 200/710 R 9200/720 Ir 9200/730 S 9299/761 P 2210 A	ral Fund rescription rofessional and Technical Services	659,000.00 253,740.00 350.56	38,225.07
investment earnii Fund 100 Gener Account # D 7200/310 P 3323 To record amour provided in Articl Fund 210 Debt 5 Account # D 9200/710 R 9200/720 Ir 9200/730 S 9299/761 P 2210 A 1114 C C	ral Fund  description rorfessional and Technical Services	659,000.00 253,740.00 350.56	_
investment earnii Fund 100 Gener Account # 7200/310 P 3323 To record amour provided in Articl Fund 210 Debt \$ Account # 9200/710 R 9200/720 Ir 9200/730 S 9299/761 P 2210 A 1114 C 3322	ral Fund  lescription rofessional and Technical Services	659,000.00 253,740.00 350.56	38,225.07 38,225.07 - 895,366.77 1,248.93
investment earnii Fund 100 Gener Account # 7200/310 P 3323 To record amour provided in Articl Fund 210 Debt \$ Account # 9200/710 R 9200/720 Ir 9200/730 S 9299/761 P 2210 A 1114 C 3322	ral Fund rescription rofessional and Technical Services	659,000.00 253,740.00 350.56	- 895,366.77
investment earnii Fund 100 Gener Account # 7200/310 P 3323 To record amour provided in Articl Fund 210 Debt 3 Account # 9200/710 R 9200/720 In 9200/730 S 9299/761 P 2210 A 1114 C 3322 3326 11XX	ral Fund  lescription  rofessional and Technical Services  CO&DS Withheld for Administration  its withheld from MVLR for actual administration fees as le XII, Section 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  lescription  ledemption of Principal Interest BA Sinking Fund Administration Fees layments to Refunding Bond Escrow ccrued Interest Payable lash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings	659,000.00 253,740.00 350.56	- 895,366.77 1,248.93
investment earnii Fund 100 General Account # 7200/310 P 3323 To record amour provided in Articl Fund 210 Debt 3 Account # 9200/710 R 9200/720 Ir 9200/730 S 9299/761 P 2210 A 1114 C 3322 3326 11XX To record debt s	ral Fund  lescription  rofessional and Technical Services  CO&DS Withheld for Administration  its withheld from MVLR for actual administration fees as le XII, Section 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  lescription  ledemption of Principal Interest  BA Sinking Fund Administration Fees layments to Refunding Bond Escrow loccrued Interest Payable lash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash	659,000.00 253,740.00 350.56	- 895,366.77 1,248.93
investment earnii  Fund 100 Gener  Account #	ral Fund  lescription  rofessional and Technical Services  CO&DS Withheld for Administration ats withheld from MVLR for actual administration fees as le XII, Section 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  lescription ledemption of Principal atterest BA Sinking Fund Administration Fees ayments to Refunding Bond Escrow corued Interest Payable leash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ervice payments, MVLR withheld for debt service, investment	659,000.00 253,740.00 350.56	- 895,366.77 1,248.93
investment earnii  Fund 100 Gener  Account # 7200/310 P 3323  To record amour provided in Articl  Fund 210 Debt \$ Account # 9200/710 R 9200/720 Ir 9200/730 S 9299/761 P 2210 A 1114 C 3322 3326 11XX  To record debt s earnings, related advance refundir	ral Fund  rescription  rofessional and Technical Services  CO&DS Withheld for Administration  ats withheld from MVLR for actual administration fees as  e XII, Section 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  rescription  redemption of Principal  reterest  BA Sinking Fund Administration Fees  ayments to Refunding Bond Escrow  ccrued Interest Payable  rash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  rervice payments, MVLR withheld for debt service, investment  fees, reversal of accrued interest, and transfer of prior year	659,000.00 253,740.00 350.56	- 895,366.77 1,248.93
investment earnii  Fund 100 Gener  Account # 7200/310 P 3323 To record amour provided in Articl  Fund 210 Debt \$ Account # 9200/710 R 9200/720 Ir 9200/730 S 9299/761 P 9210 A 1114 C 3322 3326 11XX To record debt searnings, related advance refundir agent.	ral Fund  rescription  rofessional and Technical Services  CO&DS Withheld for Administration  ats withheld from MVLR for actual administration fees as  e XII, Section 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  rescription  redemption of Principal  reterest  BA Sinking Fund Administration Fees  rayments to Refunding Bond Escrow  recrued Interest Payable  rash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  revice payments, MVLR withheld for debt service, investment  fees, reversal of accrued interest, and transfer of prior year  ring cash with fiscal agent to payments of refunded bonds escrow	659,000.00 253,740.00 350.56	- 895,366.77 1,248.93
investment earnii  Fund 100 Gener  Account # 7200/310 P 3323 To record amour provided in Articl  Fund 210 Debt \$ Account # 9200/710 R 9200/720 Ir 9200/730 S 9299/761 P 2210 A 1114 C 3322 3326 11XX To record debt searnings, related advance refundir agent.  Reconciliation of	ral Fund rescription refessional and Technical Services	659,000.00 253,740.00 350.56	- 895,366.77 1,248.93 16,474.86
investment earnii  Fund 100 Gener  Account # 7200/310 P 3323 To record amour provided in Articl  Fund 210 Debt 3  Account # 9200/710 R 9200/720 In 9200/730 S 9299/761 P 9210 A 1114 C 3322 3326 11XX To record debt s earnings, related advance refundir agent.  Reconciliation of Beginning fund b	ral Fund  rescription  rofessional and Technical Services  CO&DS Withheld for Administration  ats withheld from MVLR for actual administration fees as  e XII, Section 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  rescription  redemption of Principal  reterest  BA Sinking Fund Administration Fees  rayments to Refunding Bond Escrow  recrued Interest Payable  rash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  revice payments, MVLR withheld for debt service, investment  fees, reversal of accrued interest, and transfer of prior year  ring cash with fiscal agent to payments of refunded bonds escrow	659,000.00 253,740.00 350.56	- 895,366.77 1,248.93
investment earnii  Fund 100 Gener  Account # 7200/310 P 3323 To record amour provided in Articl  Fund 210 Debt 3  Account # 9200/710 R 9200/720 Ir 9200/730 S 9299/761 P 9210 A 1114 C 3322 3326 11XX To record debt searnings, related advance refundir agent.  Reconciliation of Beginning fund be Plus:	ral Fund  rescription  rofessional and Technical Services  CO&DS Withheld for Administration ats withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  rescription rededemption of Principal reterest  BA Sinking Fund Administration Fees rayments to Refunding Bond Escrow recrued Interest Payable rash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  rervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ring cash with fiscal agent to payments of refunded bonds escrow  of activity in fund 210, Debt Service: relations as provided in prior school year	659,000.00 253,740.00 350.56	895,366.77 1,248.93 16,474.86
investment earnii  Fund 100 Gener  Account # 7200/310 P 3323 To record amour provided in Articl  Fund 210 Debt \$ Account # 9200/710 R 9200/720 Ir 9200/730 S 9299/761 P 2210 A 1114 C 3322 3326 11XX To record debt searnings, related advance refundir agent.  Reconciliation of Beginning fund be Plus: CO&DS with	ral Fund rescription rofessional and Technical Services	659,000.00 253,740.00 350.56	895,366.77 1,248.93 16,474.86 129,215.63 895,366.77
investment earnii  Fund 100 Gener  Account # 7200/310 P 3323 To record amour provided in Articl  Fund 210 Debt \$ Account # 9200/710 R 9200/720 Ir 9200/730 S 9299/761 P 2210 A 1114 C 3322 3326 11XX To record debt searnings, related advance refundir agent.  Reconciliation of Beginning fund be Plus: CO&DS with Bond interes	ral Fund  rescription  rofessional and Technical Services  CO&DS Withheld for Administration ats withheld from MVLR for actual administration fees as e XII, Section 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  rescription rededemption of Principal reterest  BA Sinking Fund Administration Fees rayments to Refunding Bond Escrow recrued Interest Payable rash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  rervice payments, MVLR withheld for debt service, investment fees, reversal of accrued interest, and transfer of prior year ring cash with fiscal agent to payments of refunded bonds escrow  of activity in fund 210, Debt Service: relations as provided in prior school year	659,000.00 253,740.00 350.56	895,366.77 1,248.93 16,474.86
investment earnii  Fund 100 Gener  Account # D 7200/310 P 3323  To record amour provided in Articl  Fund 210 Debt \$ Account # D 9200/710 R 9200/720 Ir 9200/730 S 9299/761 P 2210 A 1114 C 3322 3326 11XX  To record debt searnings, related advance refundir agent.  Reconciliation of Plus: CO&DS with Bond interest Refunded by	ral Fund rescription rofessional and Technical Services	659,000.00 253,740.00 350.56	129,215.63 895,366.77 1,248.93 16,474.86
investment earnii  Fund 100 Gener  Account # D 7200/310 P 3323  To record amour provided in Articl  Fund 210 Debt \$ Account # D 9200/710 R 9200/720 Ir 9200/730 S 9299/761 P 2210 A 1114 C 3322 3326 11XX  To record debt searnings, related advance refundir agent.  Reconciliation of Plus: CO&DS with Bond interest Refunded by	ral Fund rescription rofessional and Technical Services	659,000.00 253,740.00 350.56	129,215.63 895,366.77 1,248.93 16,474.86
investment earnii  Fund 100 Gener  Account # 7200/310 P 3323 To record amour provided in Articl  Fund 210 Debt \$ Account # 9200/710 R 9200/720 Ir 9200/730 S 9299/761 P 2210 A 1114 C 3322 3326 11XX To record debt searnings, related advance refundir agent.  Reconciliation of Beginning fund be Plus: CO&DS with Bond interer Refunded be Premium of	ral Fund  rescription  rofessional and Technical Services  CO&DS Withheld for Administration  rots withheld from MVLR for actual administration fees as  e XII, Section 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  rescription  redeemption of Principal  reterest  BA Sinking Fund Administration Fees  rayments to Refunding Bond Escrow  recrued Interest Payable  rash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  revice payments, MVLR withheld for debt service, investment  fees, reversal of accrued interest, and transfer of prior year  ring cash with fiscal agent to payments of refunded bonds escrow  refunded bonds  refunded bonds	659,000.00 253,740.00 350.56	129,215.63 895,366.77 1,248.93 16,474.86
investment earnii  Fund 100 Gener  Account # 7200/310 P 3323 To record amour provided in Articl  Fund 210 Debt \$ Account # 9200/710 R 9200/720 Ir 9200/730 S 9299/761 P 2210 A 1114 C 3322 3326 11XX To record debt searnings, related advance refundir agent.  Reconciliation of Beginning fund be Plus: CO&DS with Bond intered Refunded be Premium on Less:	ral Fund  rescription  rofessional and Technical Services  CO&DS Withheld for Administration  ats withheld from MVLR for actual administration fees as  e XII, Section 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  rescription  redeemption of Principal  reterest  BA Sinking Fund Administration Fees  rayments to Refunding Bond Escrow  corcued Interest Payable  rash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  rervice payments, MVLR withheld for debt service, investment  fees, reversal of accrued interest, and transfer of prior year  ring cash with fiscal agent to payments of refunded bonds escrow  of activity in fund 210, Debt Service:  relatance as provided in prior school year  hheld  st (revenue on withheld MVLR)  refunded bonds  refunded bonds	659,000.00 253,740.00 350.56	129,215.63 895,366.77 1,248.93 16,474.86 129,215.63 895,366.77 1,248.93 147,000.00 7,945.39
investment earnii  Fund 100 Gener  Account # 7200/310 P 3323 To record amour provided in Articl  Fund 210 Debt 3  Account # 9200/710 R 9200/720 Ir 9200/730 S 9299/761 P 2210 A 1114 C 3322 3326 11XX To record debt searnings, related advance refundir agent.  Reconciliation of Beginning fund b Plus: CO&DS with Bond interee Refunded be Premium on Less: Principal pa Interest exp	ral Fund  rescription  rofessional and Technical Services  CO&DS Withheld for Administration  ats withheld from MVLR for actual administration fees as  e XII, Section 9, Subsection (d) of the Florida Constitution.  Service, SBE/COBI Bonds  rescription  redeemption of Principal  reterest  BA Sinking Fund Administration Fees  rayments to Refunding Bond Escrow  corcued Interest Payable  rash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings  Cash  rervice payments, MVLR withheld for debt service, investment  fees, reversal of accrued interest, and transfer of prior year  ring cash with fiscal agent to payments of refunded bonds escrow  of activity in fund 210, Debt Service:  relatance as provided in prior school year  hheld  st (revenue on withheld MVLR)  refunded bonds  refunded bonds	659,000.00 253,740.00 350.56	129,215.63 895,366.77 1,248.93 16,474.86 129,215.63 895,366.77 1,248.93 147,000.00 7,945.39
investment earnii  Fund 100 Gener  Account # 7200/310 P 3323 To record amour provided in Articl  Fund 210 Debt \$ Account # 9200/710 R 9200/720 Ir 9200/730 S 9299/761 P 2210 A 1114 C 3322 3326 11XX To record debt s earnings, related advance refundir agent.  Reconciliation of Plus: CO&DS wit Bond interee Refunded b Premium or Less: Principal pa Interest exp Dues and fr Payments t	ral Fund rescription rofessional and Technical Services	659,000.00 253,740.00 350.56	129,215.63 895,366.77 1,248.93 16,474.86 129,215.63 895,366.77 1,248.93 147,000.00 7,945.39 659,000.00 253,740.00 350.56 154,634.57
investment earnii  Fund 100 Gener  Account # 7200/310 P 3323 To record amour provided in Articl  Fund 210 Debt \$  Account # 9200/710 R 9200/720 Ir 9200/730 S 9299/761 P 2210 A 1114 C 3322 3326 11XX To record debt searnings, related advance refundir agent.  Reconciliation of Beginning fund be Plus: CO&DS with Bond interes Refunded be Premium on Less: Principal palinterest exponses and for Payments to Dues and Payments to Dues and Payments to D	ral Fund rescription rofessional and Technical Services	659,000.00 253,740.00 350.56	129,215.63 129,215.63 895,366.77 1,248.93 147,000.00 7,945.39 659,000.00 253,740.00 350.56
investment earnii  Fund 100 Gener  Account # D 7200/310 P 3323 To record amour provided in Articl  Fund 210 Debt 3  Account # D 9200/710 R 9200/720 Ir 9200/730 S 9299/761 P 2210 A 1114 C 3322 3326 11XX To record debt s earnings, related advance refundir agent.  Reconciliation o Beginning fund b Plus: CO&DS wit Bond intere Refunded b Premium or Less: Principal pa Interest exp Dues and fo Payments t Dues and fo	ral Fund rescription refessional and Technical Services	659,000.00 253,740.00 350.56	129,215.63 895,366.77 1,248.93 16,474.86 129,215.63 895,366.77 1,248.93 147,000.00 7,945.39 659,000.00 253,740.00 350.56 154,634.57

Sumter County School District

	lting from hand issuance and refunding	Dobit	المحمانة
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriters discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2010-A New Money Bonds due 1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ugh 1/1/2022.		
	bt Service Advance Bond Refunding		
	<del>-</del>		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	Accrued Interest Payable (Sinking Fund Accruals)		-
10	Accided interest i ayabie (oliiking i unu Accidais)		•
No advance	oond refunding for the 2019-20 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	ries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	318,478.42	
1220	Due from Other Agencies	612.51	
9200/730	Dues and Fees (Administrative expense)	328.59	
9200/710 2632	Interest Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		310,094.61
3325	Interest on Undistributed CO&DS		9,324.91
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year		
3321	CO&DS Distributed		-
33Z I			
3325	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and		-
3325 To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		-
3325 To record PY investment e	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
3325 To record PY investment e Fund 100 Ge	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
3325 To record PY investment e Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description  Professional and Technical Services	4,768.32	-
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	4,768.32	4,768.32
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration lounts withheld from MVLR for actual administration fees as	4,768.32	4,768.32
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration Interaction MVLR for actual administration fees as a rticle XII, Section 9, Subsection (d) of the Florida Constitution.	4,768.32	4,768.32
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Other Service, SBE/COBI Bonds	4,768.32	4,768.32
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Internal English Service, SBE/COBI Bonds  Description	,	4,768.32
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Internal English Service, SBE/COBI Bonds  Description Redemption of Principal	3,000.00	4,768.32
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Internal English Service, SBE/COBI Bonds  Description	,	4,768.32
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Internal Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	3,000.00 60.00	4,768.32
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  Iounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Internal Description  Redemption of Principal Interest  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable	3,000.00 60.00 6.17	4,768.32
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration Internal Fund  Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Internal Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	3,000.00 60.00 6.17	4,768.32
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Internal Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	3,000.00 60.00 6.17	3,025.07
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration Internal Fund  Ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Internal Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	3,000.00 60.00 6.17	_
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	3,000.00 60.00 6.17	- 3,025.07 4.22
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, related to record de earnings.	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	3,000.00 60.00 6.17	- 3,025.07 4.22
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment	3,000.00 60.00 6.17	- 3,025.07 4.22
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, related to record de earnings.	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	3,000.00 60.00 6.17	- 3,025.07 4.22
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	3,000.00 60.00 6.17	- 3,025.07 4.22
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest SBE/COBI Bonds SBA Sinki	3,000.00 60.00 6.17	- 3,025.07 4.22
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fun Plus:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Interest SBA Sinking Fund SBE/COBI Service:  Indicate the service payments of service investment and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  Interest SBA Sinking Fund SBE/COBI Service:  Indicate Table 1988  Interest SBA Sinking Fund SBE/COBI Service:  Indicate Table 1988  Interest SBA Sinking Fund SBE/COBI Service:  Indicate Table 1988  Interest SBA Sinking Fund SBE/COBI Service:  Indicate Table 1988  Interest SBA Sinking Fund SBE/COBI Service:  Indicate Table 1988  Interest SBA Sinking Fund SBE/COBI Service:  Indicate Table 1988  Interest SBA Sinking Fund SBA Sinking F	3,000.00 60.00 6.17	3,025.07 4.22 36.88 36.88
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fun Plus: CO&DS	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Interest Office of the Company of the Com	3,000.00 60.00 6.17	3,025.07 4.22 36.88 36.88 3,025.07
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am provided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest SBA Sinking Fund Earning Cash  Interest SBA Sinking Fund Earning Cash  Interest SBA Sinking Fund Earning Cash  Interest	3,000.00 60.00 6.17	3,025.07 4.22 36.88 36.88 3,025.07 4.22
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration Interest Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Interest Service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Interest (revenue on withheld MVLR)	3,000.00 60.00 6.17	3,025.07 4.22 36.88 36.88 3,025.07
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 111XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest SBA Sinking Fund Earning Cash  Interest SBA Sinking Fund Earning Cash  Interest SBA Sinking Fund Earning Cash  Interest	3,000.00 60.00 6.17	3,025.07 4.22 36.88 36.88 3,025.07 4.22
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration Interest Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Interest Service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Interest (revenue on withheld MVLR)	3,000.00 60.00 6.17	3,025.07 4.22 36.88 36.88 3,025.07 4.22
3325 To record PY investment e  Fund 100 Get  Account # 7200/310 3323 To record amprovided in A  Fund 210 Det  Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent.  Reconciliative  Beginning fun Plus: CO&DS Bond in Refundd Premiun Less: Principa Interest	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  In displayments are provided in prior school year  withheld terest (revenue on withheld MVLR)  In payments expenditure	3,000.00 60.00 6.17	36.88 36.88 3,025.07 4.22
3325 To record PY investment e  Fund 100 Get  Account # 7200/310 3323 To record am provided in A  Fund 210 Det  Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliative  Beginning fun Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest Dues an	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Interest Service payments on withheld MVLR)  Interest Service payments on withheld miterest above)	3,000.00 60.00 6.17	36.88 36.88 3,025.07 4.22 - - 3,000.00
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 3328 To record de earnings, rela advance refu agent.  Reconciliative Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration Interaction MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest SBA Sinking Fund Earnings Cash SB	3,000.00 60.00 6.17	36.88 36.88 3,025.07 4.22 - - 3,000.00 60.00
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 33226 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an Paymer Dues an	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Interest Service payments on withheld MVLR)  Interest Service payments on withheld miterest above)	3,000.00 60.00 6.17	36.88 36.88 3,025.07 4.22 - - 3,000.00 60.00

**Suwannee County School District** 

	Suwannee County School District		
Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	- -	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2010-A New Money Bonds due		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from bugh 1/1/2022.		
	ŭ		
	ebt Service Advance Bond Refunding		
Account #	Description Cook with Figure / Sorving Agents		
1114 9200/730	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2019-20 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	tries.	Debit	Credit
		<u> Dobit</u>	<u> </u>
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> 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 CO&DS Distributed		-
3321 3325	Interest on Undistributed CO&DS		181,423.43 5,912.78
	D&DS disbursements, investment earnings, and treasury fees.		0,012.70
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
3325	Interest on Undistributed CO&DS		-
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	3,023.52	
3323	CO&DS Withheld for Administration		3,023.52
	nounts withheld from MVLR for actual administration fees as		
•	article XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account # 9200/710	Description  Redemption of Principal	17 000 00	
9200/710	Redemption of Principal Interest	17,000.00 340.00	
9200/720	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 3326	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings		17,121.05 23.88
11XX	Cash	-	23.88
	bt service payments, MVLR withheld for debt service, investment		0.00
earnings, rela	ated fees, reversal of accrued interest, and transfer of prior year		
	inding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliati	on of activity in fund 210, Debt Service:		
Beginning fu	nd balance as provided in prior school year		229.99
Plus:			
	S withheld		17,121.05
	terest (revenue on withheld MVLR) ed bond proceeds		23.88
	ed bond proceeds m on refunded bonds		-
Less:	m on rotalidad bolida		-
	al payments		17,000.00
Interest	expenditure		340.00
	nd fees (fees on bond interest above)		34.92
,	nts to refunded bonds escrow agent		-
	nd fees on refunded bonds (admin and underwriter fees)		
Discou	nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds		-
Discour Ending fund	nt on refunded bonds	_	- - -
	nt on refunded bonds		- - -
	nt on refunded bonds	_	-

Taylor County School District

Entries resu			
	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2010-A New Money Bonds due		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ugh 1/1/2022.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	<del>-</del>	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2019-20 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash	-	
	Accrued Interest Payable accrual for interest included in refunding.		-
Oli iking rana	accidation interest included in returning.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	105,550.98	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	201.09 107.88	
9200/710	Interest	107.00	
2632	Deferred Revenues - Unavailable		-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		102,798.54
	0&DS disbursements, investment earnings, and treasury fees.		3,061.41
	and a country in the control of the country is a country in the country is a country is a country is a country in the country is a country is a country in the country in the country is a country in the country in the country is a country in the country in the country in the country is a country in the country in		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed	-	-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	-	-
3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	:
3321 3325 To record PY investment ea	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	-
3321 3325 To record PY investment ea Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
3321 3325 To record PY investment ex Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	1.565.46	-
3321 3325 To record PY investment ea Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Fund Description	1,565.46	- - 1,565.46
3321 3325 To record PY investment examples of the second # 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Injury 1 of 100 of 1	1,565.46	- - 1,565.46
3321 3325 To record PY investment examples of the second # 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	1,565.46	1,565.46
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Injury 1 of 100 of 1	1,565.46	- - 1,565.46
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Ent Service, SBE/COBI Bonds Description	1,565.46	- - 1,565.46
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Let Service, SBE/COBI Bonds  Description Redemption of Principal	- 1,565.46 -	1,565.46
3321 3325 To record PY investment expended in A Fund 210 De Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest	- 1,565.46 - -	1,565.46
3321 3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional Services CO&DS Withheld for Administration Professional Services CO&DS Withheld for Administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 1,565.46 - - -	1,565.46
3321 3325 To record PY investment expended in A Fund 210 De Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest	- 1,565.46 - - - - -	1,565.46
3321 3325 To record PY investment expended in A from 210 De Account # 9200/710 9200/730 9299/761 2210 1114	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Ent Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 1,565.46 - - - -	1,565.46
3321 3325 To record PY investment expression of the following states of the fo	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Ent Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- - - - - - -	- 1,565.46
3321 3325 To record PY investment expression of the second #7200/310 3323 To record amprovided in A Fund 210 De Account #9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Foounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Ent Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 1,565.46 - - - - -	- 1,565.46
3321 3325 To record PY investment expression of the second #7200/310 3323 To record amprovided in A Fund 210 De Account #9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Ent Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 1,565.46 - - - - -	- 1,565.46
3321 3325 To record PY investment expression of the second #7200/310 3323 To record amprovided in A Fund 210 De Account #9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Foounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Ent Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 1,565.46	1,565.46
3321 3325 To record PY investment expended in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, relations and account with the account	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Foounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Ent Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment	- 1,565.46	1,565.46
3321 3325 To record PY investment expended in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, relations and account with the account	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	- 1,565.46	- 1,565.46
3321 3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu advance refu advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Foounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Ent Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Enter Service Payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- 1,565.46	- 1,565.46
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Foounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Ent Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  For of activity in fund 210, Debt Service:	- 1,565.46	- - 1,565.46
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Foounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Ent Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Enter Service Payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- 1,565.46	- - 1,565.46
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Beneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Brounts withheld from MVLR for actual administration fees as stricle XII, Section 9, Subsection (d) of the Florida Constitution.  But Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description Of SERVICE Payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Con of activity in fund 210, Debt Service:  The displacements of the service in the service of the	- 1,565.46	- - - - - -
3321 3325 To record PY investment experience of PY investm	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: In the data of a control of the con	- 1,565.46	- - - - - - - -
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description  Obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description  Description  Redemption of Principal Interest Payments to Refunding Bond Escrow  Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description  Description  Description  Redemption of Principal Interest Payments to Refunding Bond Escrow  Accrued Interest Payable Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings Cash  Description  Des	- 1,565.46	- - - - - - - - -
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service: In the data of a control of the con	- 1,565.46	- - - - - - - - -
3321 3325 To record PY investment examples Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, related advance refut agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Bounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description  Obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description  Description  Redemption of Principal Interest Payments to Refunding Bond Escrow  Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description  Description  Description  Redemption of Principal Interest Payments to Refunding Bond Escrow  Accrued Interest Payable Cash with Fiscal/Service Agents  CO&DS Withheld for SBE/COBI Bonds  SBA Sinking Fund Earnings Cash  Description  Des	- 1,565.46	- - - - - - - - - -
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunded Premiur Less: Principa Interest	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description On of activity in fund 210, Debt Service:  The distribution of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description  Description  The Florida Constitution.  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of refunded bonds  Description  Description  Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments of refunded bonds  Description  Description  Description  Professional and Technical Services  CO&DS Withheld to the Florida Constitution.  Description  Description  Professional and Technical Services  CO&DS Withheld to the Florida Constitution.  Description  Description  Description  Professional and Technical Services  CO&DS Withheld to the Florida Constitution.  Description  Description  Professional and Technical Services  CO&DS Withheld to the Florida Constitution.  Description  Description  Description  Pro	- 1,565.46	- - - - - - - - - - -
3321 3325 To record PY investment experience of PY investm	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description Of activity in fund 210, Debt Service:  And balance as provided in prior school year  Description Of activity in fund 210, Debt Service:  Description Of activity in fund 210,	- 1,565.46	- - - - - - - - - - - - -
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 33326 11XX To record del earnings, rela advance refu agent.  Reconciliation Refunda Premiur Less: Principa Interest Dues ar Paymer	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as Professional Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Of Service payments, MVLR withheld for debt service, investment and the service payments of accrued interest, and transfer of prior year and inding cash with fiscal agent to payments of refunded bonds escrow  Description  Description Description Redemption fees Payments to Refunding Bond Escrow Accrued Interest, and transfer of prior year and profession of activity in fund 210, Debt Service: Description fees fees on withheld MVLR) Description fees fees on bond interest above) Description fees fees on bond interest above) Description fees fees on bond interest above) Description fees fees fees fees on bond interest above) Description fees fees fees fees on bond interest above) Description fees fees fees fees fees on bond interest above) Description fees fees fees fees fees fees fees on bond interest above) Description fees fees fees fees fees fees fees fee	- 1,565.46	- - - - - - - - - - - -
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Description Of activity in fund 210, Debt Service:  And balance as provided in prior school year  Description Of activity in fund 210, Debt Service:  Description Of activity in fund 210,	- 1,565.46	- - - - - - - - - - - - - - -

**Union County School District** 

Fund 310 Ca	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
I dila o lo oc	pital Projects, COBI Bonds	<del></del>	
Account #	<u>Description</u>		
11XX	Cash	=	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-	A to refund callable portion of Series 2010-A New Money Bonds due		
from 1/1/202	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 thro	ugh 1/1/2022.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	and refunding for the 2010-20 fiscal year		
	pond refunding for the 2019-20 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	ries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<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 CC	0&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		
			-
	Interest on Undistributed CO&DS		-
3325	Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and		-
3325 To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		-
3325 To record PY investment ea	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
3325 To record PY investment ex	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund		-
3325 To record PY investment expend 100 Geogram 4	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description  Professional and Technical Services	1,217.97	
3325 To record PY investment examples fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	1,217.97	- - 1,217.97
3325 To record PY investment examples and 100 Ge Account # 7200/310 3323 To record arm	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration lounts withheld from MVLR for actual administration fees as	1,217.97	- 1,217.97
3325 To record PY investment examples and 100 Ge Account # 7200/310 3323 To record arm	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration	1,217.97	- 1,217.97
3325 To record PY investment expended to the following series of the following	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration lounts withheld from MVLR for actual administration fees as	1,217.97	- 1,217.97
3325 To record PY investment expended to Geometric Properties of the Properties of t	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  rounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.	1,217.97	- 1,217.97
3325 To record PY investment expended and 100 Geometric from 200/310 and 200/323 To record amprovided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Internal English Service, SBE/COBI Bonds  Description Redemption of Principal	6,000.00	- 1,217.97
3325 To record PY investment expended and the following state of the	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration and arnings withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Internal Fund  Description Redemption of Principal Interest	6,000.00 120.00	- 1,217.97
3325 To record PY investment expended in Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Internal Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	6,000.00 120.00 12.34	- 1,217.97
3325 To record PY investment expended in Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Internal Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	6,000.00 120.00	- 1,217.97
3325 To record PY investment expended to the following series of the following	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description  Professional and Technical Services  CO&DS Withheld for Administration  Iounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Internal Description  Redemption of Principal Interest  SBA Sinking Fund Administration Fees  Payments to Refunding Bond Escrow  Accrued Interest Payable	6,000.00 120.00 12.34	- 1,217.97
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Internal Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	6,000.00 120.00 12.34	_
3325 To record PY investment expression and the second of	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Internal Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	6,000.00 120.00 12.34	6,050.19
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9290/761 2210 1114 3322 3326	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Internal Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	6,000.00 120.00 12.34	1,217.97 1,217.97 6,050.19 8.44 73.71
3325 To record PY investment expression and the second of	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	6,000.00 120.00 12.34	- 6,050.19 8.44
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, relations and the second del earnings, relations and the second in the second del earnings, relations and the second del earnings.	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	6,000.00 120.00 12.34	- 6,050.19 8.44
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Service payments, MVLR withheld for debt service, investment	6,000.00 120.00 12.34	- 6,050.19 8.44
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, relations and the second del earnings, relations and the second in the second del earnings, relations and the second del earnings.	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	6,000.00 120.00 12.34	- 6,050.19 8.44
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	6,000.00 120.00 12.34	- 6,050.19 8.44
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	6,000.00 120.00 12.34	6,050.19 8.44 73.71
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest SBE/COBI Bonds SBA Sinki	6,000.00 120.00 12.34	- 6,050.19 8.44
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	6,000.00 120.00 12.34	6,050.19 8.44 73.71
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  Indicated the service of the ser	6,000.00 120.00 12.34	6,050.19 8.44 73.71
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest SBA Sinking Fund Earnings Cash  Intere	6,000.00 120.00 12.34	73.71 6,050.19
3325 To record PY investment expended in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest SBA Sinking Fund Earnings Cash Cox SBA Sinking Fund Earnings Cox SBA Sinking Fund Earning Cox SBA Sinking	6,000.00 120.00 12.34	73.71 6,050.19
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Internal Fund  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest Intere	6,000.00 120.00 12.34	73.71 6,050.19 8.44 73.71
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunded Premiur Less: Principa	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Interest Service on withheld MVLR)  Interest Service Service on withheld MVLR)  Interest Service on withheld MVLR)  Interest Service on withheld MVLR)  Interest Service Ser	6,000.00 120.00 12.34	73.71 6,050.19 8.44 73.71 6,050.19 8.44
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refundac Premiur Less: Principa Interest	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  In displayments are refunded bonds  In payments	6,000.00 120.00 12.34	73.71 6,050.19 8.44 73.71 6,050.19 8.44 - - 6,000.00 120.00
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Interest Service payments on withheld MVLR)  Interest Service payments on withheld miterest above)	6,000.00 120.00 12.34	73.71 6,050.19 8.44 73.71 6,050.19 8.44 - - 6,000.00 120.00
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 11114 3322 3326 111XX To record del earnings, rela advance refu agent.  Reconciliation Refunda Premiur Less: Principa Interest Dues ar Paymer	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration Interest Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  In of activity in fund 210, Debt Service:  Withheld terest (revenue on withheld MVLR) Sed bond proceeds In on refunded bonds  If payments expenditure Indig fees (fees on bond interest above) Sets to refunded bonds escrow agent	6,000.00 120.00 12.34	73.71 6,050.19 8.44 73.71 6,050.19 8.44
3325 To record PY investment expended in A Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Pous Assert Procession Procession Procession Procession Paymer Dues ar Paymer Dues ar Paymer Dues ar Paymer Dues ar Paymer Pues Paymer	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Interal Fund  Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Interest Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Interest Service payments on withheld MVLR)  Interest Service payments on withheld miterest above)	6,000.00 120.00 12.34	73.71 6,050.19 8.44 73.71 6,050.19 8.44 - - 6,000.00 120.00

Volusia County School District

	Ilting from bond issuance and refunding:	Debit	Credit
F 1 040 O-		Debit	<u> </u>
	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	=	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Series 2020-	A to refund callable portion of Series 2010-A New Money Bonds due		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ough 1/1/2022.		
	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2019-20 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210		-	
	Accrued Interest Payable		-
Sinking lund	accrual for interest included in refunding.		
Year-end en	tries:	Debit	Credit
T	omital Brainata COSDS		
Fund 360 Ca	apital Projects, CO&DS		
Account #	<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		-
	CO&DS Distributed		2,034,081.56
3325	Interest on Undistributed CO&DS		
3325			
3325 To record CC	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		2,034,081.56 67,205.92
3325 To record CC 2632	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	·	
3325 To record CC 2632 3321	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
3325 To record CC 2632 3321 3325	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	
3325 To record CC 2632 3321 3325 To record PY	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and	-	
3325 To record CC 2632 3321 3325 To record PY investment e	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	
3325 To record CC 2632 3321 3325 To record PY investment e	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund	- 34,365.96	
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description	34,365.96	67,205.92 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  peneral Fund  Description Professional and Technical Services	- 34,365.96	67,205.92 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration	34,365.96	67,205.92 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	34,365.96	67,205.92 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	- 34,365.96	67,205.92 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional Services and Serv		67,205.92 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional Services CO&DS Withheld for Administration fees as a unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds Description Redemption of Principal	216,000.00	67,205.92 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest	216,000.00 9,920.00	67,205.92 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	216,000.00	67,205.92 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arrings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pett Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	216,000.00 9,920.00	67,205.92 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	216,000.00 9,920.00	67,205.92 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	216,000.00 9,920.00	67,205.92
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pets Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	216,000.00 9,920.00	67,205.92 - - - 34,365.96
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pebt Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	216,000.00 9,920.00	67,205.92 - - - 34,365.96 - 222,616.48 310.52
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as unticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	216,000.00 9,920.00	67,205.92 - - - 34,365.96
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	216,000.00 9,920.00	67,205.92 - - - 34,365.96 - 222,616.48 310.52
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	216,000.00 9,920.00	67,205.92 - - - 34,365.96 - 222,616.48 310.52
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	216,000.00 9,920.00	67,205.92 - - - 34,365.96 - 222,616.48 310.52
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	216,000.00 9,920.00	67,205.92 - - - 34,365.96 - 222,616.48 310.52
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Description Description Redemption of Principal Descr	216,000.00 9,920.00	67,205.92 - - - 34,365.96 - 222,616.48 310.52
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description One of activity in fund 210, Debt Service:	216,000.00 9,920.00	67,205.92 - - - 34,365.96 - 222,616.48 310.52 3,093.09
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliatie Beginning fun	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Description Description Redemption of Principal Descr	216,000.00 9,920.00	67,205.92 - - - 34,365.96 - 222,616.48 310.52
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fun Plus:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:  Indiabalance as provided in prior school year	216,000.00 9,920.00	67,205.92 - - - 34,365.96 - 222,616.48 310.52 3,093.09
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Peter Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Ind balance as provided in prior school year	216,000.00 9,920.00	67,205.92 - - - 34,365.96 222,616.48 310.52 3,093.09 5,722.09 222,616.48
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicate the payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicate the payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicate the payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indicate the payments of refunded bonds escrow	216,000.00 9,920.00	67,205.92 - - - 34,365.96 - 222,616.48 310.52 3,093.09
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Plus: CO&DS Bond in Refund	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as a surticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description SBA Sinking Fund Earnings Cash  Obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  On of activity in fund 210, Debt Service:  Individual Company of the Service on Withheld iterest (revenue on withheld MVLR)  Red Withheld iterest (revenue on withheld MVLR)  Red Description  Red Swithheld  Red Swithheld  Red Revenues - Unavailable - Prior Year  CO&DS Withheld MVLR)  Red Prior Year  Red Revenues - Unavailable - Prior Year  Red Revenues - Unavailable, CO&DS  Red Rev	216,000.00 9,920.00	67,205.92 - - - 34,365.96 222,616.48 310.52 3,093.09 5,722.09 222,616.48
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refunde Premiur	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund  Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicate the payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicate the payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicate the payments of refunded bonds escrow  On of activity in fund 210, Debt Service: Indicate the payments of refunded bonds escrow	216,000.00 9,920.00	67,205.92 - - - 34,365.96 222,616.48 310.52 3,093.09 5,722.09 222,616.48
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refundd Premiur Less:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	216,000.00 9,920.00	5,722.09 222,616.48 310.52 3,093.09
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fun Plus: CO&DS Bond in Refundd Premiur Less: Principa	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	216,000.00 9,920.00	5,722.09 222,616.48 310.52 3,093.09 222,616.48 310.52
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refundol Premiur Less: Principa Interest	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	216,000.00 9,920.00	5,722.09 222,616.48 310.52 3,093.09 222,616.48 310.52 - - 216,000.00 9,920.00
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/730 9200/730 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest Dues an	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	216,000.00 9,920.00	5,722.09 222,616.48 310.52 3,093.09 222,616.48 310.52
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	216,000.00 9,920.00	5,722.08 222,616.48 310.52 3,093.08 222,616.48 310.52 
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest Dues an Paymer Dues an	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	216,000.00 9,920.00	5,722.09 222,616.48 310.52 3,093.09 222,616.48 310.52 - - 216,000.00 9,920.00
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.  Reconciliati Beginning fur Plus: CO&DS Bond in Refundd Premiur Less: Principa Interest Dues an Paymer Dues an	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	216,000.00 9,920.00	5,722.08 222,616.48 310.52 3,093.08 222,616.48 310.52 

Wakulla County School District

	Wakulla County School District		
Entries resul	lting from bond issuance and refunding:	<u>Debit</u>	Credi
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash  Dues and Fees (less and seets and arrupitor's discount)	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2010-A New Money Bonds due		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
1/1/2021 thro	ugh 1/1/2022.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance h	oond refunding for the 2019-20 fiscal year.		
	bt Service, SBE/COBI Bonds  Description		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end ent	ries:	Debit	Credi
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	187,645.82	
1220	Due from Other Agencies	380.46	
9200/730	Dues and Fees (Administrative expense)	204.10	
9200/710 2632	Interest Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		182,438.22
3325	Interest on Undistributed CO&DS		5,792.16
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	_	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment ea	9		
Fund 100 Ge	_		
Account # 7200/310	Description Professional and Technical Services	2,961.84	
3323	CO&DS Withheld for Administration	2,901.04	2,961.84
	ounts withheld from MVLR for actual administration fees as		_,
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	12,000.00	
9200/720 9200/730	Interest	240.00 24.60	
9200/730	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	24.60 -	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		12,055.94
3326 11XX	SBA Sinking Fund Earnings Cash	-	16.82 191.84
	ot service payments, MVLR withheld for debt service, investment		181.04
	ated fees, reversal of accrued interest, and transfer of prior year		
advance refu	nding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliation	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		191.84
Plus:			
			12,055.94
CO&DS	withheld		,
CO&DS Bond int	terest (revenue on withheld MVLR)		,
CO&DS Bond int Refunde			,
CO&DS Bond int Refunde Premiun Less:	terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds		16.82 - -
CO&DS  Bond int  Refunde  Premiun  Less:  Principa	terest (revenue on withheld MVLR) ed bond proceeds in on refunded bonds il payments		16.82 - - 12,000.00
CO&DS Bond inf Refunde Premiur Less: Principa Interest	terest (revenue on withheld MVLR) ed bond proceeds in on refunded bonds il payments expenditure		16.82 - - 12,000.00 240.00
CO&DS Bond int Refunde Premiur Less: Principa Interest Dues ar	terest (revenue on withheld MVLR) ed bond proceeds in on refunded bonds il payments		16.82 - - 12,000.00 240.00
CO&DS Bond int Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	terest (revenue on withheld MVLR) ed bond proceeds in on refunded bonds il payments expenditure ind fees (fees on bond interest above) ets to refunded bonds escrow agent ind fees on refunded bonds (admin and underwriter fees)		16.82 - - 12,000.00 240.00
CO&DS Bond int Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar Discoun	terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds all payments expenditure and fees (fees on bond interest above) atts to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) att on refunded bonds		16.82
CO&DS Bond int Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds all payments expenditure and fees (fees on bond interest above) atts to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) att on refunded bonds		16.82 - - 12,000.00 240.00
CO&DS Bond int Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar Discoun	terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds all payments expenditure and fees (fees on bond interest above) atts to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) att on refunded bonds	_	16.82 - - 12,000.00 240.00

Walton County School District

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Entries resul	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2019-20 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount)  Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	- -	
3715	Sale of Refunding Bonds		_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
from 1/1/2021	A to refund callable portion of Series 2010-A New Money Bonds due 1 through 1/1/2030 and Series 2010-A Refunding Bonds due from pugh 1/1/2022.		
	ebt Service Advance Bond Refunding		
Account # 1114	Description Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	_	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	Accided interest i dyable (olliking i unu Accidats)		-
No advance b	bond refunding for the 2019-20 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end ent	tries:	Debit	Credit
		<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS  Description	<del></del>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS	<u>Debit</u> 353,972.57 678.21	<u>Credit</u>
Fund 360 Ca Account # 11XX 1220 9200/730	npital Projects, CO&DS  Description Cash	353,972.57	Credit
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710	<u>Description</u> Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest	353,972.57 678.21	Credit
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632	<u>Description</u> Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	353,972.57 678.21	
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710	<u>Description</u> Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest	353,972.57 678.21	<u>Credit</u> - 344,689.48 10,325.13
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632 3321 3325	<u>Description</u> Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	353,972.57 678.21	- 344,689.48
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	353,972.57 678.21	- 344,689.48
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year	353,972.57 678.21	- 344,689.48
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	353,972.57 678.21	- 344,689.48
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	353,972.57 678.21	- 344,689.48
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	353,972.57 678.21	- 344,689.48
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	353,972.57 678.21	- 344,689.48
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account #	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	353,972.57 678.21	- 344,689.48
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Fund Description Professional and Technical Services	353,972.57 678.21	- 344,689.48 10,325.13 - -
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration	353,972.57 678.21 363.83	- 344,689.48 10,325.13 - -
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&D disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	353,972.57 678.21 363.83	- 344,689.48 10,325.13 - -
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as cricicle XII, Section 9, Subsection (d) of the Florida Constitution.	353,972.57 678.21 363.83	- 344,689.48
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	353,972.57 678.21 363.83	- 344,689.48 10,325.13 - -
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&D disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Description	353,972.57 678.21 363.83	- 344,689.48 10,325.13 - -
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	353,972.57 678.21 363.83	- 344,689.48 10,325.13 - -
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&D disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal	353,972.57 678.21 363.83	- 344,689.48 10,325.13 - -
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 3321 3325 To record am provided in A Fund 210 De Account # Pund 210 De Account # 9200/710 9200/730 9299/761	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	353,972.57 678.21 363.83 - - 5,279.79 2,000.00 40.00	- 344,689.48 10,325.13 - -
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	353,972.57 678.21 363.83 - - 5,279.79 2,000.00 40.00	- 344,689.48 10,325.13 - -
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	353,972.57 678.21 363.83 - - 5,279.79 2,000.00 40.00	5,279.79
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	353,972.57 678.21 363.83 - - 5,279.79 2,000.00 40.00	- 344,689.48 10,325.13 - -
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	353,972.57 678.21 363.83 - - 5,279.79 2,000.00 40.00	5,279.79 2,016.73
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services (O&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Roberts CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Roberts CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Roberts CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Roberts CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Roberts CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Roberts CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Roberts CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	353,972.57 678.21 363.83 - - 5,279.79 2,000.00 40.00	5,279.79 2,016.73 2.81
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, relative processors of the processor o	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	353,972.57 678.21 363.83 - - 5,279.79 2,000.00 40.00	5,279.79 2,016.73 2.81
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services (O&DS Withheld for Administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Roberts CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Roberts CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Roberts CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Roberts CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Roberts CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Roberts CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Roberts CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	353,972.57 678.21 363.83 - - 5,279.79 2,000.00 40.00	5,279.79 2,016.73 2.81
Fund 360 Ca  Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge  Account # 7200/310 3323 To record am provided in A Fund 210 De  Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance reful agent.	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	353,972.57 678.21 363.83 - - 5,279.79	5,279.79 2,016.73 2.81
Fund 360 Ca  Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge  Account # 7200/310 3323 To record am provided in A Fund 210 De  Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refuragent.  Reconciliation	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Revenues - Vnavailable, CoBI Bonds SBA Sinking Fund Earnings Cash Description Revenues - Vnavailable for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	353,972.57 678.21 363.83 - - 5,279.79	5,279.79 2,016.73 2.81
Fund 360 Ca Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refur agent.  Reconciliatic Beginning fur	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	353,972.57 678.21 363.83 - - 5,279.79	5,279.79 2,016.73 2.81
Fund 360 Ca  Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea  Fund 100 Ge  Account # 7200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance reful agent.  Reconciliation  Beginning fur Plus:	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  and balance as provided in prior school year	353,972.57 678.21 363.83 - - 5,279.79	2,016.73 2.81 24.57
Fund 360 Ca  Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A Fund 210 De  Account # 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fur Plus: CO&DS	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earning Fund Ea	353,972.57 678.21 363.83 - - 5,279.79	2,016.73 24.57 2,016.73 24.57
Fund 360 Ca  Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refural advance refural advance refural agent.  Reconciliation  Reconciliation  Beginning fur Plus: CO&DS Bond interests	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  and balance as provided in prior school year	353,972.57 678.21 363.83 - - 5,279.79	2,016.73 2.81 24.57
Fund 360 Ca  Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refuragent.  Reconciliation  Beginning fur Plus: CO&DS Bond int Refunded	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Industs withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  In of activity in fund 210, Debt Service: In displacements of the MVLR withheld terest (revenue on withheld MVLR)	353,972.57 678.21 363.83 - - 5,279.79	2,016.73 24.57 2,016.73 24.57
Fund 360 Ca  Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge  Account # 7200/310 3323 To record am provided in A Fund 210 De  Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refuradents, rela advance refuradents Beginning fur Plus: CO&DS Bond int Refunde Premiur Less:	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings.  Deferred Revenues - Unavailable, CO&DS disbursements, and armings.  Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as pricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description Of activity in fund 210, Debt Service: Indicate payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Description Descr	353,972.57 678.21 363.83 - - 5,279.79	2,016.73 2.81 2,016.73 2.81 24.57
Fund 360 Ca  Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea  Fund 100 Ge  Account # 7200/710 9200/730 9290/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 92	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Earnings Cash Description Fund Earnings Description Fund Earnings Cash Description Fund Earnings Description Fund	353,972.57 678.21 363.83 - - 5,279.79	24.57 2,016.73 2.81 2,016.73 2.81 2,000.00
Fund 360 Ca  Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/710 9200/720 9200/730 9290/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refuradavance refuradavanc	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS DeScription Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Don of activity in fund 210, Debt Service: and balance as provided in prior school year Swithheld Description on refunded bonds Description on refunded bonds Description of Principal Interest Payable Description on Principal Interest Payable Cash with Fiscal agent to payments of refunded bonds escrow	353,972.57 678.21 363.83 - - 5,279.79	24.57 2,016.73 2.81 2,016.73 2.81 2,000.00 40.00
Fund 360 Ca  Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur agent.  Reconciliatic Beginning fur Plus:	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration Description Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Earnings Cash Description Fund Earnings Description Fund Earnings Cash Description Fund Earnings Description Fund	353,972.57 678.21 363.83 - - 5,279.79	24.57 2,016.73 2.81 2,016.73 2.81 2,000.00
Fund 360 Ca  Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur agent.  Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS disbursements, and arranings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arranings.  Deferred Revenues - Unavailable, CO&DS disbursements, and arranings.  Description Professional and Technical Services CO&DS Withheld for Administration Inounts withheld from MVLR for actual administration fees as ricle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description to Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  Den of activity in fund 210, Debt Service:  and balance as provided in prior school year  swithheld terest (revenue on withheld MVLR) and balance as provided in prior school year  swithheld terest (revenue on withheld MVLR) and balance as provided in prior school year swithheld terest (revenue on withheld MVLR) and payments expenditure defees on refunded bonds escrow agent and fees on refunded bonds escrow agent and fees on refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees)	353,972.57 678.21 363.83 - - 5,279.79	24.57 2,016.73 2.81 2,016.73 2.81 2,000.00 40.00
Fund 360 Ca  Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex  Fund 100 Ge  Account # 7200/310 3323 To record am provided in A  Fund 210 De  Account # 9200/710 9200/730 9299/761 2210 11114 3322 3326 11XX To record det earnings, rela advance refur agent.  Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	Description Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.  Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS  Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.  Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.  Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest SBA Sinking Fund Earnings CoADS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash  Description Redemption of Principal Interest and Interest of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Description Redemption of Principal Interest and Itansfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Description Redemption of Principal Interest, and Itansfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Description Redemption of Principal Interest and Itansfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow  Description Redemption on withheld MVLR)  Description Redemption Redemption on WITCHID Redemption Re	353,972.57 678.21 363.83 - - 5,279.79	24.57 2,016.73 2.81 2,016.73 2.81 2,000.00 40.00

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

Entrice reco	Iting from hand issuance and refunding	Dob:4	Canalia
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	upital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2019-20 fiscal year.		
	bbt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A to refund callable portion of Series 2010-A New Money Bonds due		
	1 through 1/1/2030 and Series 2010-A Refunding Bonds due from		
	ugh 1/1/2022.		
	bt Service Advance Bond Refunding		
Account # 1114	Description Cook with Figure / Sontine Agents		
9200/730	Cash with Fiscal/Service Agents  Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3702	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
<u> IU</u>	Accided interest Fayable (Siliking Fund Accidats)		-
No advance I	bond refunding for the 2019-20 fiscal year.		
	bbt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
Sinking fund	accrual for interest included in refunding.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS	· <u></u>	
Account #	Description		
11XX	Cash	129,397.08	
1220	Due from Other Agencies	254.21	
9200/730	Dues and Fees (Administrative expense)	136.37	
9200/710 2632	Interest Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		125,917.63
3325	Interest on Undistributed CO&DS		3,870.03
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	_	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 100 Ge	eneral Fund		
Account #	<u>Description</u>		
7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	1,978.95	1 079 05
	nounts withheld from MVLR for actual administration fees as		1,978.95
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	bbt Service, SBE/COBI Bonds		
Account #	Description		
	Redemption of Principal	4,000.00	
9200/710	Interest	80.00	
9200/710 9200/720		8.23	
9200/720 9200/730	SBA Sinking Fund Administration Fees		
9200/720 9200/730 9299/761	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	-	
9200/720 9200/730 9299/761 2210	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable		_
9200/720 9200/730 9299/761	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow		- 4,033.42
9200/720 9200/730 9299/761 2210 1114 3322 3326	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings		5.63
9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash		4,033.42 5.63 49.18
9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment		5.63
9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		5.63
9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment		5.63
9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent.	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow		5.63
9200/720 9200/730 9299/761 2210 11114 3322 3326 111XX To record del earnings, rela advance refu agent.	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service:		5.63 49.18
9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow		5.63
9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year		5.63 49.18 49.18
9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Plus: CO&DS	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld		5.63 49.18
9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record delearnings, relaadvance refuagent.  Reconciliatie Beginning fur Plus: CO&DS Bond in	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year		49.18 49.18 49.18
9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record delearnings, relaadvance refuagent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: In display the payments of t		49.18 49.18 49.18
9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record delearnings, relaadvance refuagent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Indicate the bonds in prior school year  withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds		49.18 49.18 49.18 4,033.42 5.63
9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, reladvance refu agent.  Reconciliation Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: In displayments on withheld MVLR) It withheld It withheld It withheld It withheld It withheld It payments		49.18 49.18 49.18 4,033.42 5.63 - - 4,000.00
9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record del earnings, rela advance refu agent.  Reconciliation Plus: CO&DS Bond in Refundur Less: Principa Interest	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds all payments expenditure		49.18 49.18 49.18 4,033.42 5.63 - - 4,000.00 80.00
9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record delearnings, relaadvance refuagent.  Reconciliative Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues an	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: In displayments on withheld MVLR) It withheld It withheld It withheld It withheld It withheld It payments		49.18 49.18 49.18 4,033.42 5.63 - - 4,000.00
9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record delearnings, relaadvance refuagent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: Individual bonds in prior school year  withheld terest (revenue on withheld MVLR) and bond proceeds In on refunded bonds In payments expenditure Individual fees on bond interest above) Interest (fees on bond interest above) Interest on refunded bonds (admin and underwriter fees)		49.18 49.18 49.18 4,033.42 5.63 - - 4,000.00 80.00
9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX To record delearnings, relaadvance refuagent.  Reconciliatie Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow  on of activity in fund 210, Debt Service: and balance as provided in prior school year as withheld terest (revenue on withheld MVLR) and bond proceeds an on refunded bonds all payments expenditure and fees (fees on bond interest above) and fees (fees on bond interest above) and fees on refunded bonds (admin and underwriter fees) at on refunded bonds at on refunded bonds		49.18 49.18 49.18 4,033.42 5.63 - - 4,000.00 80.00