Entries resu	Iting from bond issuance and refunding:	Debit	Credit
	pital Projects, COBI Bonds	DODIE	<u> </u>
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Face (leguence costs, underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730 9299/891	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 2020-21 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)		-
No current re	funding for the 2020-21 fiscal year.		
	· · · · · · · · · · · · · · · · · · ·		
	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents Dues and Fees (Issuence costs, underwriter's discount)	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730 9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	_	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance I	bond refunding for the 2020-21 fiscal year.		
<u>Fund 2</u> 10 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end en	trios	Debit	Credit
		Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	920,140.63	
1220	Due from Other Agencies	4 047 00	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	1,017.29	
2632	Deferred Revenues - Unavailable		_
3321			905,888.74
JJZ 1	CO&DS Distributed		900,000.74
3325	Interest on Undistributed CO&DS		,
3325			,
3325 To record CC	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees.		,
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 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 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 CC 2632 3321 3325 To record PY investment ea	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 ea 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 earnings. Eneral Fund	-	•
3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	13.795 26	•
3325 To record CC 2632 3321 3325 To record PY investment ex 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 earnings. Eneral Fund	13,795.26	15,269.18 - -
3325 To record CC 2632 3321 3325 To record PY investment ex 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	13,795.26	15,269.18 - -
3325 To record CC 2632 3321 3325 To record PY investment ex 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	13,795.26	15,269.18 - -
3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	13,795.26	15,269.18 - -
3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	13,795.26	15,269.18 - -
3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 13,795.26	15,269.18 - -
3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 13,795.26 - -	15,269.18 - -
3325 To record CC 2632 3321 3325 To record PY investment ex 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 13,795.26 - - -	15,269.18 - -
3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/730 9299/761	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 13,795.26 - - - -	15,269.18 - -
3325 To record CC 2632 3321 3325 To record PY investment ex 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 13,795.26 - - - - -	15,269.18 - -
3325 To record CC 2632 3321 3325 To record PY investment ex 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	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 13,795.26 - - - -	15,269.18 - -
3325 To record CC 2632 3321 3325 To record PY investment ex 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	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 13,795.26 - - - -	15,269.18 - -
3325 To record CC 2632 3321 3325 To record PY investment ex 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 13,795.26 - - - -	15,269.18 - -
3325 To record CC 2632 3321 3325 To record PY investment ex 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	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 13,795.26 - - - -	15,269.18 - -
3325 To record CC 2632 3321 3325 To record PY investment ex 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	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 13,795.26	15,269.18 - -
3325 To record CC 2632 3321 3325 To record PY investment ex 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 delearnings, relations	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 13,795.26	15,269.18 - -
3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 13,795.26	15,269.18 - -
3325 To record CC 2632 3321 3325 To record PY investment ex 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.	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 13,795.26	15,269.18 - -
3325 To record CC 2632 3321 3325 To record PY investment ex 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	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 13,795.26	15,269.18 - -
3325 To record CC 2632 3321 3325 To record PY investment ex 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	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 13,795.26	- - - - - - - - - -
3325 To record CC 2632 3321 3325 To record PY investment ex 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:	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 13,795.26	15,269.18 - -
3325 To record CC 2632 3321 3325 To record PY investment ex 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: CO&DS v	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 13,795.26	15,269.18 - -
3325 To record CC 2632 3321 3325 To record PY investment ex 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: CO&DS v Bond inte	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	13,795.26	15,269.18 - -
3325 To record CC 2632 3321 3325 To record PY investment ex 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: CO&DS v Bond inter Refunded	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 13,795.26	15,269.18 - -
3325 To record CC 2632 3321 3325 To record PY investment ex 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: CO&DS v Bond inter Refunded	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 13,795.26	15,269.18 - -
3325 To record CC 2632 3321 3325 To record PY investment ex 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: CO&DS v Bond inter Refunder Premium Less:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 13,795.26	15,269.18 - -
3325 To record CC 2632 3321 3325 To record PY investment ex 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. Reconciliative Beginning fun Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 13,795.26	15,269.18 - -
3325 To record CC 2632 3321 3325 To record PY investment ex 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: CO&DS v Bond interest ex Principal Interest ex Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 mWLR 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 Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: and balance as provided in prior school year withheld Description D	- 13,795.26	15,269.18 - -
3325 To record CO 2632 3321 3325 To record PY investment ex 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: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	13,795.26	15,269.18 - -
3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	13,795.26	15,269.18 - -
3325 To record CO 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 13,795.26	15,269.18 - -

Baker County School District

Entrine rocu			
Lillies lesu	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
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		-
	ey bond issues for the 2020-21 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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2020-21 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	- -	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
ZZ 1U	Accided interest Fayable (Sinking Fund Accidais)		-
No advance	bond refunding for the 2020-21 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210 No accrued i	Accrued Interest Payable nterest for the 2020-21 fiscal year.		-
	·		
Year-end en		<u>Debit</u>	Credit
	apital Projects, CO&DS		
Account #	<u>Description</u>	164 242 FC	
11XX 1220	Cash Due from Other Agencies	164,343.56 -	
9200/730	Dues and Fees (Administrative expense)	181.69	
9200/710	Interest Deferred Revenues - Unavailable		
2622			
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		- 161,798.07
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		- 161,798.07 2,727.18
3321 3325	CO&DS Distributed		
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	_	
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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	
3321 3325 To record CC 2632 3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 O Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	
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. Peneral Fund	-	
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 CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services	2,463.93	2,727.18
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	2,463.93	
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	2,463.93	2,727.18
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	2,463.93	2,727.18
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	2,463.93	2,727.18
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 2,463.93	2,727.18
3321 3325 To record CC 2632 3321 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 2,463.93 - -	2,727.18
3321 3325 To record CC 2632 3321 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided Section 9, Subsection (d) of the Florida Constitution. Pets Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 2,463.93 - - -	2,727.18
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 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 nounts withheld from MVLR for actual administration fees as provided 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	- 2,463.93 - - - - -	2,727.18
3321 3325 To record CC 2632 3321 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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	- 2,463.93 - - - - -	2,727.18
3321 3325 To record CC 2632 3321 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 2,463.93	2,727.18
3321 3325 To record CC 2632 3321 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 2,463.93 - - - - -	2,727.18
3321 3325 To record CC 2632 3321 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 2,463.93	2,727.18
3321 3325 To record CC 2632 3321 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 de earnings, related	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 2,463.93	2,727.18
3321 3325 To record CC 2632 3321 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 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	- 2,463.93	2,727.18
3321 3325 To record CC 2632 3321 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 de earnings, related	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 2,463.93	2,727.18
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 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	- 2,463.93	2,727.18
3321 3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fun	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 arnings. 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 2,463.93	2,727.18
3321 3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fur 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. 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. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to 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 One of activity in fund 210, Debt Service: Indiance as provided in prior school year	- 2,463.93	2,727.18
3321 3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS N	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 2,463.93	2,727.18
3321 3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS v Bond inte	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 Description SBA Sinking Fund Earnings Cash Description One of activity in fund 210, Debt Service: Indiance as provided in prior school year	- 2,463.93	2,727.18
3321 3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS v Bond inter Refunded Premium	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 2,463.93	2,727.18
3321 3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS v Bond inter Refunded Premium 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 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 Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated bonds Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Coash Sinking Fund Earning Cash Description Coash Sinking Fund Earning Coash Description Coash Sinking	- 2,463.93	2,727.18
3321 3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS v Bond inter Refunded Premium Less: Principal	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 Description Redemption of Principal Interest of Prior year inding cash with fiscal agent to payments of refunded bonds escrow Accrued Interest Payable 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 Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR)	- 2,463.93	2,727.18
3321 3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided 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 prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure diffees (fees on bond interest above)	2,463.93	2,727.18
3321 3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati 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. 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. 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 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 prest (revenue on withheld MVLR) Ind bond proceeds Con refunded bonds Payments Expenditure If ees (fees on bond interest above) Sto refunded bonds escrow agent	- 2,463.93	2,727.18
3321 3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS v Bond interest e Dues and Payment Dues and Payment Dues and	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided 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 prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure diffees (fees on bond interest above)	2,463.93	2,727.18

School District Annual Financial Report CO&DS Entries For Fiscal Year 2020-2021 Bay County School District

	Bay County School District		
Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No new mone	Premium on Sale of Bonds ey bond issues for the 2020-21 fiscal year.		-
	bt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2020-21 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description 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 set	and refunding for the 2000 Of first		
	bond refunding for the 2020-21 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable	-	_
No accrued ir	nterest for the 2020-21 fiscal year.		
Year-end ent	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	850,027.84	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	939.77	
9200/710 2632	Interest Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		836,861.91
3325	Interest on Undistributed CO&DS		14,105.70
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed	-	-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	-	-
3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	-
3321 3325 To record PY 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. Interest on Undistributed 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.	12.744.09	
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. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Description	12,744.09	- - 12,744.09
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. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS disbursements, and arnings. Interest on Undistributed Services Description Professional and Technical Services CO&DS Withheld for Administration Interest on Undistributed CO&DS Description Output Des	12,744.09	12,744.09
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	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 disbursements, and arnings. Interest of Unavailable, CO&DS disbursements, and arnings. Interest of Unavail	12,744.09	- - 12,744.09
3321 3325 To record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds	12,744.09	- - 12,744.09
3321 3325 To record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, 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 counts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	12,744.09	- - 12,744.09
3321 3325 To record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account #	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 Fund Output Description Section 9, Subsection (d) of the Florida Constitution. Interest on Undistributed CO&DS Description Redemption of Principal	- 12,744.09 - -	- - 12,744.09
3321 3325 To record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, 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 counts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	- 12,744.09 - - -	- - 12,744.09
3321 3325 To record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Iounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 12,744.09 - - - -	12,744.09
3321 3325 To record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 12,744.09 - - - - -	- - 12,744.09
3321 3325 To record PY investment ea 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	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 provided 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	- 12,744.09 - - - - -	12,744.09
3321 3325 To record PY investment ea 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	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 Interest Section (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	- 12,744.09 - - - -	- 12,744.09
3321 3325 To record PY investment ea 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	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 provided 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	- 12,744.09 - - - - -	- 12,744.09 - - -
3321 3325 To record PY investment ea 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	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 provided 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, investment	- 12,744.09 - - - - -	- - - - - - -
3321 3325 To record PY investment ea 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, 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 Iounts withheld from MVLR for actual administration fees as provided 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 ated fees, reversal of accrued interest, and transfer of prior year	- 12,744.09 - - - - -	- - - - - -
3321 3325 To record PY investment ear Fund 100 Ge Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance 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 Founts withheld from MVLR for actual administration fees as provided 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, investment	- 12,744.09 - - - - -	- - - - - -
3321 3325 To record PY investment earnings, relading and a second	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 Iounts withheld from MVLR for actual administration fees as provided 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	- 12,744.09 - - - - -	- - - - - -
3321 3325 To record PY investment earnings, relading and the conciliation of the conci	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 Iounts withheld from MVLR for actual administration fees as provided 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 ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in fund 210, Debt Service:	- 12,744.09 - - - - -	- - 12,744.09
3321 3325 To record PY investment earnings, relations for the property of the	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 Iounts withheld from MVLR for actual administration fees as provided 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	- 12,744.09 - - - - -	
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3321 3325 To record PY investment earnings, reladvance refunders Reconciliation Refunded Refunded Refunded Refunded Refunded	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 provided 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 with Fiscal for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest 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 Interest SBA Sinking Fund 210, Debt Service: Indiana Description Interest SBA Sinking Fund Earnings Cash Interest SBA Sinking Fund E	- 12,744.09 - - - - - -	- - - - - - - -
3321 3325 To record PY investment ear Fund 100 Ge Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refu agent. Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium	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 fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest of activity in fund 210, Debt Service: Indibalance as provided in prior school year Withheld frest (revenue on withheld MVLR)	- 12,744.09 - - - - -	
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3321 3325 To record PY investment earnings, reladvance refunder premium Less: Principal	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 Interest 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 Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Sinking Fund Earnings Cash Interest SBA Sinking Fund Earnings Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Interest SBA Sinking Fund Earnings Cowner Earnings Cowner Earnings Cash Interest SBA Sinking Fund Earnings Cowner Earnings Cowner Earnings Cash Interest SBA Sinking Fund Earnings Cowner Earnings Cowner Earnings Cowner Earnings Cash Interest SBA Sinking Fund Earnings Cowner Earnings Cowner Earnings Cowner Earnings Cash Interest SBA Sinking Fund Earnings Cowner Earnings	- 12,744.09 - - - - -	
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3321 3325 To record PY investment ea 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 Plus: CO&DS v Bond interest earnings and payments on Dues and Payments Dues and Payments Dues and Payments Dues and	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 Interest 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 Inte	- 12,744.09	12,744.09

Bradford County School District

Entries resul			
	lting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash 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)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No new mone	Premium on Sale of Bonds by bond issues for the 2020-21 fiscal year.		-
	bt Service Current Bond Refunding		
Account #	Description 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)		-
No current re	funding for the 2020-21 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance b	oond refunding for the 2020-21 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued ir	Accrued Interest Payable nterest for the 2020-21 fiscal year.		-
	,		
Year-end ent		<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Ca</u>	pital Projects, CO&DS		
Account #	<u>Description</u>	440.000.00	
11XX 1220	Cash Due from Other Agencies	110,869.02	
9200/730	Dues and Fees (Administrative expense)	122.57	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		- 109,151.79
3325	Interest on Undistributed CO&DS		1,839.80
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 investment ea	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		
Fund 100 Ge	•		
Account#			
account #	<u>Description</u>		
	Professional and Technical Services	1,662.21	
7200/310 3323	CO&DS Withheld for Administration	1,662.21	1,662.21
7200/310 3323 To record am	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided	1,662.21	1,662.21
7200/310 3323 To record am in Article XII,	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	1,662.21	1,662.21
7200/310 3323 To record am in Article XII, Fund 210 De	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	1,662.21	1,662.21
7200/310 3323 To record am in Article XII, Fund 210 De Account #	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	1,662.21	1,662.21
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	1,662.21 - -	1,662.21
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,662.21 - - -	1,662.21
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,662.21 - - - -	1,662.21
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,662.21 - - - - -	1,662.21
7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,662.21 - - - - -	1,662.21 - -
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	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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	1,662.21 - - - - -	1,662.21 - - -
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	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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	1,662.21 - - - - -	1,662.21 - - - -
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	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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	1,662.21 - - - - -	1,662.21 - - -
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 deleady advance refu	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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	1,662.21 - - - - -	1,662.21 - - - -
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 delease	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	1,662.21 - - - - -	1,662.21 - - -
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 delearnings, relaadvance refu	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	1,662.21 - - - - -	1,662.21 - - - -
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 delearnings, relaadvance refulagent. Reconciliation	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	1,662.21 - - - - -	- - - -
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 delearnings, relaadvance refuadent. Reconciliation Beginning fur Plus:	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated the service of the	1,662.21 - - - - - -	- - - -
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 delearnings, relaadvance refuladent. Reconciliatic Beginning fur Plus: CO&DS v	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year	1,662.21 - - - - - -	- - - -
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 delearnings, relaadvance refulagent. Reconciliation Beginning fur Plus: CO&DS w Bond inte	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated the service of the	1,662.21 - - - - - -	
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 delearnings, relaadvance refuadvance refuadent. Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year 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)	1,662.21 - - - - - -	
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 delearnings, relaadvance refuadvance refuadent. Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less:	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year 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 rest (revenue on withheld MVLR) I bond proceeds on refunded bonds	1,662.21 - - - - - -	
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 delearnings, relaadvance refuraded and the Refunded Premium Less: Principal pages	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment sted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the description of the	1,662.21 - - - - - -	
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 det earnings, rela advance refulagent. Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal Interest ex Dues and	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds cayments expenditure fees (fees on bond interest above)	1,662.21 - - - - - -	
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 delearnings, relaadvance refulagent. Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal p Interest ex Dues and Payments	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow bon of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds coayments expenditure fees (fees on bond interest above) sto refunded bonds escrow agent	1,662.21	
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 det earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal I Interest ex Dues and Payments Dues and	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds cayments expenditure fees (fees on bond interest above)	1,662.21 - - - - - -	

Brevard County School District

31062	nital Projects CORI Ronds		
Account #	apital Projects, COBI Bonds 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 2020-21 fiscal year.		
	ebt Service Current Bond Refunding		
<u>Account #</u> 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2020-21 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discounty Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No a-l			
	bond refunding for the 2020-21 fiscal year.		
	ebt Service, SBE/COBI Bonds Description		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>	0.000.440.40	
11XX 1220	Cash Due from Other Agencies	2,388,413.49 -	
9200/730	Dues and Fees (Administrative expense)	2,985.18	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		- 2,346,592.07
3325	Interest on Undistributed CO&DS		44,806.60
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year		
	Defended revended onavailable i not real	-	
	CO&DS Distributed	-	-
3325	CO&DS Distributed Interest on Undistributed CO&DS	-	-
3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS	-	-
3325 To record PY investment e	CO&DS Distributed Interest on Undistributed CO&DS Output Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	-
3325 To record PY investment e Fund 100 G e	CO&DS Distributed Interest on Undistributed CO&DS Output Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	-
investment e Fund 100 Ge Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS Output Description Professional and Technical Services	40,481.46	-
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS Output Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. 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	CO&DS 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	40,481.46	- - 40,481.46
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as article XII, 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 am provided in A	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	40,481.46	- - 40,481.46
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	268,000.00	- - 40,481.46
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	CO&DS 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	268,000.00 50,596.83	40,481.46
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	CO&DS 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	268,000.00	- - 40,481.46
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services 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	268,000.00 50,596.83	- - 40,481.46
3325 To record PY investment 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	CO&DS 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	268,000.00 50,596.83 137.57	_
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	CO&DS 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	268,000.00 50,596.83 137.57	- 311,690.47 21.17
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 9299/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration 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	268,000.00 50,596.83 137.57	- 311,690.47
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration 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	268,000.00 50,596.83 137.57	- 311,690.47 21.17
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 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. Description Professional and Technical Services 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	268,000.00 50,596.83 137.57	- 311,690.47 21.17
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, related advance refu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as 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	268,000.00 50,596.83 137.57	- 311,690.47 21.17
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, reladvance refuagent.	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Redemption of Principal Description R	268,000.00 50,596.83 137.57	- 311,690.47 21.17
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, relaadvance refuagent.	CO&DS 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:	268,000.00 50,596.83 137.57	- 311,690.47 21.17 7,234.44
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent. Reconciliation 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 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: Indicate the service of the service	268,000.00 50,596.83 137.57	311,690.47 21.17 7,234.44 25,756.47
To record PY investment 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 refuagent. Reconciliation Plus: CO&DS N	CO&DS 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 unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payments to Ref	268,000.00 50,596.83 137.57	25,756.47 311,690.47
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. Reconciliation Plus: CO&DS v Bond interestimation of the Plus: CO&DS v Bond interestimation of the Plus:	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services	268,000.00 50,596.83 137.57	311,690.47 21.17 7,234.44 25,756.47
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record amprovided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, relaadvance refuagent. Reconciliation Plus: CO&DS No Bond interestinated	CO&DS 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 unticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payments to Ref	268,000.00 50,596.83 137.57	25,756.47 311,690.47 21.17 25,756.47
To record PY investment 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 refuaded apent. Reconciliation Beginning fund Plus: CO&DS No Bond interesting and interesting apent.	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year withheld prest (revenue on withheld MVLR) India bond proceeds Interest (revenue on withheld MVLR) India bond proceeds Interest (revenue on withheld MVLR) Interest (revenue on withh	268,000.00 50,596.83 137.57	25,756.47 311,690.47 25,756.47 311,690.47 21.17
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. Reconciliation Plus: CO&DS v Bond interesting Refunded Premium Less: Principal	CO&DS 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 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 Denote of activity in fund 210, Debt Service: In displaying the description of t	268,000.00 50,596.83 137.57	25,756.47 311,690.47 21.17 7,234.44 311,690.47 21.17 - - 268,000.00
To record PY investment e Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuade advance refuadent. Reconciliation Plus: CO&DS value and company and com	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year withheld prest (revenue on withheld MVLR) India bond proceeds Interest (revenue on withheld MVLR) India bond proceeds Interest (revenue on withheld MVLR) Interest (revenue on withh	268,000.00 50,596.83 137.57	25,756.47 311,690.47 25,756.47 311,690.47 21.17
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, reladadance refuador refuiro refuador refuiro refundo refundo refuiro refuiro refundo refundo refuiro refuiro refundo refuiro ref	CO&DS 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 sufficie XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description On Service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: In displayments In the service on withheld MVLR of bond proceeds In the service on withheld MVLR of bond proceeds In the service on bond interest above on refunded bonds escrow agent	268,000.00 50,596.83 137.57	25,756.47 21.17 7,234.44 25,756.47 311,690.47 21.17 - - 268,000.00 50,596.83
To record PY investment e Fund 100 Get Account # 7200/310 3323 To record amprovided in A Fund 210 Det Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, related and and and and and and and and and an	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indib balance as provided in prior school year withheld Brest (revenue on withheld MVLR) Indib bond proceeds In on refunded bonds Description Descriptio	268,000.00 50,596.83 137.57	25,756.47 21.17 7,234.44 25,756.47 311,690.47 21.17 - - 268,000.00 50,596.83

	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds	<u> </u>	<u> </u>
Account#	Description 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 2704	Sale of Bonds - SBE/COBI Bonds		-
3791 Na naw mana	Premium on Sale of Bonds		-
	ey bond issues for the 2020-21 fiscal year.		
<u>Fund 210 De</u>	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)		-
.	for the fault a 2000 Of fault and		
	funding for the 2020-21 fiscal year.		
<u>Fund 210 De</u>	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) Discounts on Refunding Bonds	-	
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 b	oond refunding for the 2020-21 fiscal year.		
<u>Fund 210 De</u>	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued ir	nterest for the 2020-21 fiscal year.		
Year-end ent	ries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	9,007,283.34	
1220	Due from Other Agencies	9,007,203.54	
9200/730	Dues and Fees (Administrative expense)	12,487.24	
9200/710	Interest	•	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		8,832,340.77
3325	Interest on Undistributed CO&DS		187,429.81
record CC	&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
3321		-	
3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	-
3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	-
3321 3325 To record PY investment ea	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	:
3321 3325 To record PY investment ea Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	-
3321 3325 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. Eneral Fund Description Professional and Technical Services	169,337.40	- -
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. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration	169,337.40	169,337.40
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. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS disbursements, and arnings. Interest on Undistributed Services CO&DS Withheld Services CO&DS Withheld for Administration fees as provided	169,337.40	- - 169,337.40
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	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 disbursements, and arnings. Interest of Unavailable, CO&DS disbursements, and arnings. Interest of Unava	169,337.40	- - 169,337.40
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	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 disbursements, and arnings. Interest on Undistributed Services CO&DS Withheld Services CO&DS Withheld for Administration fees as provided	169,337.40	- - 169,337.40
3321 3325 To record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De	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 disbursements, and arnings. Interest of Unavailable, CO&DS disbursements, and arnings. Interest of Unava	169,337.40	169,337.40
3321 3325 To record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710	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 disbursements, and arning	2,003,000.00	169,337.40
3321 3325 To record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710	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 provided Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest	2,003,000.00 332,929.88	- - 169,337.40
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 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. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees	2,003,000.00	- - 169,337.40
3321 3325 To record PY investment ea 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	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 provided Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	2,003,000.00 332,929.88 1,009.65	169,337.40
3321 3325 To record PY investment ea 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	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 provided Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	2,003,000.00 332,929.88	- - 169,337.40
3321 3325 To record PY investment ea 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	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 provided 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	2,003,000.00 332,929.88 1,009.65	_
3321 3325 To record PY investment ea 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	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 provided 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	2,003,000.00 332,929.88 1,009.65	- 2,287,481.83
investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	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 provided 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	2,003,000.00 332,929.88 1,009.65	_
3321 3325 To record PY investment ea 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	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Ineral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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	2,003,000.00 332,929.88 1,009.65	2,287,481.83 155.34
3321 3325 To record PY investment ea 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	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Ineral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided 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	2,003,000.00 332,929.88 1,009.65	2,287,481.83 155.34
3321 3325 To record PY investment ea 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 delearnings, relacted	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 provided 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	2,003,000.00 332,929.88 1,009.65	2,287,481.83 155.34
3321 3325 To record PY investment ea 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 delearnings, relacted	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 Description Professional and Technical Services CO&DS Withheld for Administration Interest Section (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 Interest Cowers Withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	2,003,000.00 332,929.88 1,009.65	2,287,481.83 155.34
3321 3325 To record PY investment ea 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	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 provided 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	2,003,000.00 332,929.88 1,009.65	2,287,481.83 155.34
3321 3325 To record PY investment earnings, relations and the conciliation and the conciliati	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Intereal Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided 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 Earning Fund Earning Fund Earning Fund Ear	2,003,000.00 332,929.88 1,009.65	2,287,481.83 155.34 55,423.42
3321 3325 To record PY investment early fund 100 Ge Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refuagent. Reconciliation	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 provided 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	2,003,000.00 332,929.88 1,009.65	2,287,481.83 155.34
3321 3325 To record PY investment early fund 100 Ge Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refuadent. Reconciliation Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Intereal Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. 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 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 Interest Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of SERVICE investment Of SERVICE investments	2,003,000.00 332,929.88 1,009.65	2,287,481.83 155.34 55,423.42
3321 3325 To record PY investment ea 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 v	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Intereal Fund Description Professional and Technical Services	2,003,000.00 332,929.88 1,009.65	2,287,481.83 155.34 55,423.42 167,801.68 2,287,481.83
3321 3325 To record PY investment earnings, related and refused an	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Intereal Fund Description Professional and Technical Services	2,003,000.00 332,929.88 1,009.65	2,287,481.83 155.34 55,423.42
3321 3325 To record PY investment ear 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 delearnings, relaadvance refu agent. Reconciliation Beginning fur Plus: CO&DS was Bond inter Refunded	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Intereal Fund Description Professional and Technical Services	2,003,000.00 332,929.88 1,009.65	2,287,481.83 155.34 55,423.42 167,801.68 2,287,481.83
3321 3325 To record PY investment ear 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 delearnings, relaadvance refu agent. Reconciliation Beginning fur Plus: CO&DS was Bond inter Refunded	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Intereal Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided 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 display the service on withheld MVLR of the service on withheld for set (revenue on withheld MVLR) It bond proceeds	2,003,000.00 332,929.88 1,009.65	2,287,481.83 155.34 55,423.42 167,801.68 2,287,481.83
3321 3325 To record PY investment earnings, related and and and and and and and and and an	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 provided 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 (revenue on withheld MVLR) Is bond proceeds On refunded bonds	2,003,000.00 332,929.88 1,009.65	2,287,481.83 155.34 55,423.42 167,801.68 2,287,481.83 155.34 - - 2,003,000.00
3321 3325 To record PY investment extended and and and and and and and and and an	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 provided 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 Con of activity in fund 210, Debt Service: Indicate the description of the prior school year withheld rest (revenue on withheld MVLR) It bond proceeds On refunded bonds Payments Expenditure	2,003,000.00 332,929.88 1,009.65	2,287,481.83 155.34 55,423.42 167,801.68 2,287,481.83 155.34 - - 2,003,000.00 332,929.88
3321 3325 To record PY investment earnings, related and and and and and and and and and an	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 provided Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indibalance as provided in prior school year Withheld Test (revenue on withheld MVLR) Tool bond proceeds On refunded bonds Description Professional and Technical Service Administration Test (revenue on withheld MVLR) Test (revenue on withheld MVLR) Test (revenue on withheld MVLR) Test (revenue on bond interest above)	2,003,000.00 332,929.88 1,009.65	2,287,481.83 155.34 55,423.42 167,801.68 2,287,481.83 155.34 - - 2,003,000.00 332,929.88
3321 3325 To record PY investment ease Fund 100 Get Account # 7200/310 3323 To record amin Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, related advance refulated advance refulagent. Reconciliation Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) Is bond proceeds on refunded bonds Payments Expenditure If ees (fees on bond interest above) Is to refunded bonds escrow agent	2,003,000.00 332,929.88 1,009.65	2,287,481.83 155.34 55,423.42 167,801.68 2,287,481.83 155.34 - - 2,003,000.00
3321 3325 To record PY investment ea 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 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 provided Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indibalance as provided in prior school year Withheld Test (revenue on withheld MVLR) Tool bond proceeds On refunded bonds Description Professional and Technical Service Administration Test (revenue on withheld MVLR) Test (revenue on withheld MVLR) Test (revenue on withheld MVLR) Test (revenue on bond interest above)	2,003,000.00 332,929.88 1,009.65	2,287,481.83 155.34 55,423.42 167,801.68 2,287,481.83 155.34 - - 2,003,000.00 332,929.88

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 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)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No new mone	Premium on Sale of Bonds ey bond issues for the 2020-21 fiscal year.		-
	bt Service Current Bond Refunding		
Account#	Description 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)		-
No current re	funding for the 2020-21 fiscal year.		
	bt Service Advance Bond Refunding		
Account#	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 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)		-
No advance h	oond refunding for the 2020-21 fiscal year.		
	·		
	bt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued ir	nterest for the 2020-21 fiscal year.		
Year-end ent	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	65,498.51	
		,	
1220	Due from Other Agencies	-	
1220 9200/730	Dues and Fees (Administrative expense)	72.41	
1220 9200/730 9200/710	Dues and Fees (Administrative expense) Interest	-	-
1220 9200/730 9200/710 2632 3321	Dues and Fees (Administrative expense)	-	- 64,484.01
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	-	- 64,484.01 1,086.91
1220 9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	-	,
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 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	,
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1220 9200/730 9200/710 2632 3321 3325 To record CO 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	-	,
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1220 9200/730 9200/710 2632 3321 3325 To record CO 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 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 earnings. Eneral Fund	-	,
1220 9200/730 9200/710 2632 3321 3325 To record CO 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.	-	,
1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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 earnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	72.41	•
1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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. Percentage of the professional and Technical Services CO&DS Withheld for Administration fees as provided	72.41	1,086.91
1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &D&DS disbursements, investment earnings, and treasury fees. 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 Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	72.41	1,086.91
1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	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. Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Interest on Undistributed CO&DS Section 9, Subsection (d) of the Florida Constitution. Section 9, Subsection (d) of the Florida Constitution.	72.41	1,086.91
1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De	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. Pereral 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. Service, SBE/COBI Bonds Description	72.41	1,086.91
1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710	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. Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Interest on Undistributed CO&DS Section 9, Subsection (d) of the Florida Constitution. Section 9, Subsection (d) of the Florida Constitution.	72.41	1,086.91
1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 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. 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. Description Redemption of Principal	72.41	1,086.91
1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761	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 Dounts 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	72.41	1,086.91
1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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	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 Dounts 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	72.41	1,086.91
1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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	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 Counts withheld from MVLR for actual administration fees as provided 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	72.41	1,086.91
1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	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 Dounts 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	72.41	1,086.91
1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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	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 Iounts withheld from MVLR for actual administration fees as provided 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	72.41	1,086.91
1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided 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	72.41	1,086.91
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1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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 delearnings, relative	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided 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	72.41	1,086.91
1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delead and and account with account	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 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 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	72.41	1,086.91
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1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refunagent. Reconciliation	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 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 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	72.41	1,086.91
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1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refulagent. Reconciliation Beginning fur Plus: CO&DS v Bond inte	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 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 and defense, 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: Individual Company of the Service of Servi	72.41	1,086.91
1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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 deleatings, relaction record deleating record record deleating record record record deleating record	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 WNLR 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 and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denor of activity in fund 210, Debt Service: and balance as provided in prior school year withheld Interest (revenue on withheld MVLR) It bond proceeds	72.41	1,086.91
1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refurated and the earnings rela advance refurated and the Beginning fur Plus: CO&DS w Bond inte Refunded Premium	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 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 and defense, 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: Individual Company of the Service of Servi	72.41	1,086.91
1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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 deleatings, relaction record deleating record record deleating record record record deleating record	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 Interest on WVLR 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 and sted 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: Individual Company of the Compa	72.41	1,086.91
1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refuration and the conciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal I	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 rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) It bond proceeds on refunded bonds payments paymentiment page 1. Description Deferred Revenues - Unavailable - Prior Year page 2. Description Deferred Revenues - Unavailable - Prior Year page 2. Description page 3. Description page 3. Description page 4. Descri	72.41	1,086.91
1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refuration and the premium Less: Principal process Princip	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 amings. Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration 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 display the display of the payments of refunded bonds escrow On of activity in fund 210, Debt Service: In display the payments of the payments of refunded bonds escrow On of activity in fund 210, Debt Service: In display the payments of the payments of refunded bonds Description of proceeds On refunded bonds Description of payments of refunded bonds Description of proceeds On refunded bonds Description of payments payments Description of payments Description of payments Description of payments Description o	72.41	1,086.91
1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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 det earnings, rela advance refula advanc	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 provided 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 inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: India balance as provided in prior school year withheld rest (revenue on withheld MVLR) It bond proceeds on refunded bonds payments	72.41	1,086.91
1220 9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refurated and refunded premium Less: Principal I Interest ea Dues and Payments Dues and Payments Dues and	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 amings. Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration 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 display the display of the payments of refunded bonds escrow On of activity in fund 210, Debt Service: In display the payments of the payments of refunded bonds escrow On of activity in fund 210, Debt Service: In display the payments of the payments of refunded bonds Description of proceeds On refunded bonds Description of payments of refunded bonds Description of proceeds On refunded bonds Description of payments payments Description of payments Description of payments Description of payments Description o	72.41	1,086.91

Entries resul	lting from bond issuance and refunding:	Debit	Credit
		<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	- -	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2020-21 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	A contract interest if a year of Canada grant interest and interest an		
	funding for the 2020-21 fiscal year.		
	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)	-	
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 h	ound refunding for the 2020-21 fiscal year		
	bond refunding for the 2020-21 fiscal year. bt Service, SBE/COBI Bonds		
Account#	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued ir	nterest for the 2020-21 fiscal year.		
Year-end ent	ries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	558,577.20	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	617.55	
9200/730 9200/710	Interest	617.55	
9200/730 9200/710 2632	· · ·	617.55	- 549,925.50
9200/730 9200/710 2632 3321	Interest Deferred Revenues - Unavailable	617.55	,
9200/730 9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed	617.55	- 549,925.50 9,269.25
9200/730 9200/710 2632 3321 3325 To record CO	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.	617.55	•
9200/730 9200/710 2632 3321 3325 To record CC	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	617.55 -	- 549,925.50 9,269.25
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.	617.55 -	•
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325	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	617.55	,
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY	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	617.55 -	,
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea	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.	-	•
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea	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.	-	•
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310	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 on Undistributed CO&DS disbursements and arnings. Interest on Unavailable, CO&DS disbursements and arnings. Interest on Unavailable arnings.	617.55	9,269.25 - -
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323	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 on Undistributed CO&DS disbursements and arnings. Interest on Unavailable, CO&DS disbursements and arnings. Interest on Unavailable arnings. Interest on Undistributed CO&DS disbursements and arnings.	-	9,269.25
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS & D& D D D D D D D D D D D D D D D D D	-	9,269.25
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	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 on Undistributed CO&DS disbursements and arnings. Interest on Unavailable of CO&DS disbursements and arnings. Interest on Unavailable of CO&DS disbursements and arnings. Interest on Undistributed CO&DS disbursements and arnings.	-	9,269.25
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 To record am n Article XII,	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 on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Withheld For Administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Withheld For Administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	-	9,269.25
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De	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 earnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest on Undistributed CO&DS Description	-	9,269.25 - -
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9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720	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 on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest OBSE/COBI Bonds Description Redemption of Principal Interest	-	9,269.25 - -
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	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 Tund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	-	9,269.25 - -
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9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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 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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	9,269.25 - -
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX	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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	-	9,269.25 - -
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9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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 deleganings, relative to the control of the con	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, 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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	-	9,269.25 - -
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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 delead advance refu	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 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	-	9,269.25 - -
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record deleader refurance ref	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 provided 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 one of the payments of refunded bonds escrow Inding cash with fiscal agent to payments of refunded bonds escrow	-	9,269.25 - -
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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 delearnings, relaadvance refuragent. Reconciliation	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 provided 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 the dees, reversal of accrued interest, and transfer of prior year and on the service payments of refunded bonds escrow Description for activity in fund 210, Debt Service:	-	9,269.25 - -
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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 deleantings, relaadvance refurated and conciliations Reconciliations	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 provided 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 one of the payments of refunded bonds escrow Inding cash with fiscal agent to payments of refunded bonds escrow	-	9,269.25 - -
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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 deleating relations and relations relations. Reconciliations	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. Meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Sen of activity in fund 210, Debt Service: Indicated the service of the	-	9,269.25 - -
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refuration and the conciliation	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 provided 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 tited 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: Indicate the service of the service of the service of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Description fund 210, Debt Service: Indicate the service of the service of the service of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Description fund 210, Debt Service: Indicate the service of the	-	9,269.25 - -
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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 det earnings, rela advance refuragent. Reconciliation Beginning fur Plus: CO&DS v Bond inte	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. Meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 Sen of activity in fund 210, Debt Service: Indicated the service of the	-	9,269.25 - -
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refuragent. Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded	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 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 and the service payments of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description fund 210, Debt Service: Indicate the description of the debt service of prior year and balance as provided in prior school year Withheld rest (revenue on withheld MVLR)	-	9,269.25 - -
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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 deleanings, relaaded account refunded account ref	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 provided 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 the 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 rest (revenue on withheld MVLR) Ibond proceeds on refunded bonds	-	9,269.25 - -
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refurated and and and and and and and and and an	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 provided 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 rest (revenue on withheld MVLR) Ibond proceeds on refunded bonds	-	9,269.25 - -
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refurate advance refurate advance refurate Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal I	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 provided 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 Don of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds Dayments Expenditure	-	9,269.25 - -
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refunded and and and and and and and and and an	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. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 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 rest (revenue on withheld MVLR) Ibond proceeds on refunded bonds payments expenditure fees (fees on bond interest above)	-	9,269.25 - -
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refuragent. Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal p Interest ea Dues and Payments	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. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) Ibond proceeds on refunded bonds Dayments Expenditure fees (fees on bond interest above) Sto refunded bonds escrow agent	-	9,269.25 - -
9200/730 9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refurated and the premium Less: Principal p Interest ea Dues and Payments Dues and Payments Dues and	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. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 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 rest (revenue on withheld MVLR) Ibond proceeds on refunded bonds payments expenditure fees (fees on bond interest above)	-	9,269.25 - -

Clay County School District

Euro -1 040 C	Ilting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	Apital Projects, COBI Bonds Description		
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 2020-21 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)		-
No current re	efunding for the 2020-21 fiscal year.		
	·		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	hand refunding for the 2020-21 fiscal year		
	bond refunding for the 2020-21 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	1,399,904.13	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	- 1,608.10	
9200/730	Interest	1,000.10	
2632	Deferred Revenues - Unavailable		
3321	CO&DS Distributed		4 277 27E AA
			1,377,375.09 24 137 14
3325	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees.		
3325 To record CC	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		24,137.14
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	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	-	
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 earnings.	-	
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 earnings.	-	
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. Peneral Fund Description	- 24 907 24	
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	21,807.21	24,137.14 - -
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	21,807.21	
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	21,807.21	24,137.14 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	21,807.21	24,137.14 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		24,137.14 - -
3325 To record CC 2632 3321 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	50,000.00	24,137.14 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		24,137.14 - -
3325 To record CC 2632 3321 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	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	50,000.00 5,950.00	24,137.14 - -
3325 To record CO 2632 3321 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	50,000.00 5,950.00	24,137.14 - -
3325 To record CC 2632 3321 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	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	50,000.00 5,950.00	24,137.14 - -
3325 To record CC 2632 3321 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	50,000.00 5,950.00	24,137.14 - - 21,807.21 54,631.70 3.71
3325 To record CO 2632 3321 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	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	50,000.00 5,950.00	24,137.14 - - 21,807.21 54,631.70
3325 To record CC 2632 3321 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 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. Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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	50,000.00 5,950.00	24,137.14 - - 21,807.21 54,631.70 3.71
3325 To record CC 2632 3321 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 de earnings, related	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	50,000.00 5,950.00	24,137.14 - - 21,807.21 54,631.70 3.71
3325 To record CC 2632 3321 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 de earnings, related	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	50,000.00 5,950.00	24,137.14 - - 21,807.21 54,631.70 3.71
3325 To record CC 2632 3321 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 de earnings, reliadvance refuagent.	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	50,000.00 5,950.00	24,137.14 - - 21,807.21 54,631.70 3.71
3325 To record CC 2632 3321 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 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. 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 atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	50,000.00 5,950.00	24,137.14 - - 21,807.21 54,631.70 3.71
3325 To record CO 2632 3321 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 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 CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as 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 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: Indicate the prior year and balance as provided in prior school year	50,000.00 5,950.00	24,137.14 - - - 54,631.70 3.71 1,338.70
3325 To record CO 2632 3321 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 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS v	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for actual administration fees as 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 bt service payments, MVLR withheld for debt 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: Ind balance as provided in prior school year withheld	50,000.00 5,950.00	24,137.14 - - 54,631.70 3,078.37 1,338.70
3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS v Bond inte	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld Brest (revenue on withheld MVLR)	50,000.00 5,950.00	24,137.14 - - - 54,631.70 3.71 1,338.70
3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS v Bond inter Refunded	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for actual administration fees as 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 bt service payments, MVLR withheld for debt 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: Ind balance as provided in prior school year withheld	50,000.00 5,950.00	24,137.14 - - 54,631.70 3,078.37 1,338.70
3325 To record CO 2632 3321 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 de earnings, reliadvance refuadent. Reconciliati Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, 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 Perest (revenue on withheld MVLR) d bond proceeds Interest on Unavailable - Prior Year withheld Perest (revenue on withheld MVLR) d bond proceeds Interest on Unavailable - Prior Year CO&DS Withheld MVLR) Description Professional and Technical Co&DS Revices (revenue on withheld MVLR) Description Description Professional and Technical Co&DS Revices (revenue on withheld MVLR) Description Description Professional and Technical Co&DS Description Professional and Technical Services CO&DS Withheld for Administration fees as provided Services Professional and Technical Services CO&DS Withheld for Administration fees as provided Section 9, 10	50,000.00 5,950.00	24,137.14 - - 54,631.70 3,71 1,338.70 3,078.37 54,631.70 3.71 -
3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	50,000.00 5,950.00	24,137.14 - - - 54,631.70 3,71 1,338.70 3,078.37 54,631.70 3.71 - - 50,000.00
3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest 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. Peneral 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. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA 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 withheld Perest (revenue on withheld MVLR) d bond proceeds Interest on Unavailable - Prior Year withheld Perest (revenue on withheld MVLR) d bond proceeds Interest on Unavailable - Prior Year CO&DS Withheld MVLR) Description Professional and Technical Co&DS Revices (revenue on withheld MVLR) Description Description Professional and Technical Co&DS Revices (revenue on withheld MVLR) Description Description Professional and Technical Co&DS Description Professional and Technical Services CO&DS Withheld for Administration fees as provided Services Professional and Technical Services CO&DS Withheld for Administration fees as provided Section 9, 10	50,000.00 5,950.00	24,137.14 - - 54,631.70 3,71 1,338.70 3,078.37 54,631.70 3.71 -
3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fu Plus:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	50,000.00 5,950.00	24,137.14 - - - 54,631.70 3.71 1,338.70 3,078.37 54,631.70 3.71 - 50,000.00 5,950.00
3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS v Bond interest e Dues and Payment Dues and Payment Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	50,000.00 5,950.00	24,137.14 - - - 54,631.70 3.71 1,338.70 3,078.37 54,631.70 3.71 - 50,000.00 5,950.00

Citrus County School District

LIIM ~ *** ***	Ilting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca Account#	apital Projects, COBI Bonds Description		
11XX	<u>Description</u> Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 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 2020-21 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description Miscellane and Principal/Intersect Correct 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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2020-21 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
9299/892 3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2020-21 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account#	Description		
11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX 1220	Cash Due from Other Agencies	586,695.15 -	
9200/730	Dues and Fees (Administrative expense)	- 648.64	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		- 577,607.94
	CORDS DISHIBUTED		511.007.94
	Interest on Undistributed CO&DS		,
3325			,
3325 To record CC	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	_	,
3325 To record CC 2632	Interest on Undistributed CO&DS	-	,
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	-	,
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	8,796.06	,
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	8,796.06	9,735.85
3325 To record CC 2632 3321 3325 To record PY nvestment 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	8,796.06	9,735.85
3325 To record CC 2632 3321 3325 To record PY nvestment e Fund 100 Ge Account # 7200/310 3323 To record am n Article XII,	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	8,796.06	9,735.85
3325 To record CC 2632 3321 3325 To record PY nvestment e Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	8,796.06	9,735.85
3325 To record CC 2632 3321 3325 To record PY nvestment e Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	8,796.06	9,735.85
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 8,796.06	9,735.85
3325 Fo record CC 2632 3321 3325 Fo record PY nvestment e Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 2200/710 2200/720 2200/730	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 8,796.06	9,735.85
3325 To record CC 2632 3321 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 8,796.06	9,735.85
3325 To record CC 2632 3321 3325 To record PY nvestment e Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, 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	- 8,796.06	9,735.85
3325 To record CC 2632 3321 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	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 8,796.06	9,735.85
3325 To record CC 2632 3321 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 8,796.06	9,735.85
3325 To record CC 2632 3321 3325 To record PY nvestment e Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 8,796.06	9,735.85
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 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	- 8,796.06	9,735.85
3325 To record CC 2632 3321 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 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. 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	- 8,796.06	9,735.85
3325 To record CC 2632 3321 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 de earnings, rela advance refu	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 8,796.06	9,735.85
3325 To record CC 2632 3321 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 de earnings, rela advance refu	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 8,796.06	9,735.85
3325 To record CC 2632 3321 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 de earnings, rela advance refue agent. Reconciliati Beginning fun	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 8,796.06	9,735.85
3325 To record CC 2632 3321 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 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 CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as 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 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	- 8,796.06	9,735.85
3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS v	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 8,796.06	9,735.85
3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS v Bond inte	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 mounts 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 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	- 8,796.06	9,735.85
3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS v Bond inter Refunded Premium	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 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 withheld Brest (revenue on withheld MVLR)	- 8,796.06	9,735.85
3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS v Bond inter Refunded Premium Less:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, 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 proceeds on refunded bonds on refunded bonds	- 8,796.06	9,735.85
3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS v Bond inter Refunded Premium Less: Principal	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, 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 Prest (revenue on withheld MVLR) Indicate the prior school year withheld Prest (revenue on withheld MVLR) Indicate the prior year payments	- 8,796.06	9,735.85
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refue agent. Reconciliati Beginning fun Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 8,796.06	9,735.85
3325 To record CC 2632 3321 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 de earnings, rela advance refue agent. Reconciliati Beginning fun Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payment	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 8,796.06	9,735.85
3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payment Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 8,796.06	9,735.85

⊏ntries resu	Iting from band increases and referred to	B.1.9	A
F 1 040 0	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</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	-	
3711 3791	Premium on Sale of Bonds		-
	ey bond issues for the 2020-21 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)		-
2210	Accorded interest i dyable (clinking i and Accordab)		
	funding for the 2020-21 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	Description Cash with Fiscal/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 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		
	bond refunding for the 2020-21 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	_
	nterest for the 2020-21 fiscal year.		_
Year-end en	tries:	Debit	Credit
	upital Projects, CO&DS	Denit	<u> Oreult</u>
Account # 11XX	<u>Description</u> Cash	336,268.88	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	371.77	
9200/710 2632	Interest Deferred Revenues - Unavailable		
3321	CO&DS Distributed		331,060.47
3325	Interest on Undistributed CO&DS		5,580.18
	NO DC diaburgamenta investment agricultural di		3,300.10
	0&DS disbursements, investment earnings, and treasury fees.		3,300.10
To record CC 2632	Deferred Revenues - Unavailable - Prior Year	-	3,360.10
To record CC 2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
To record CC 2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	- -
To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	- -
To record CC 2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	
To record CC 2632 3321 3325 To record PY nvestment e Fund 100 Ge	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	
To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services	5,041.53	-
To record CC 2632 3321 3325 To record PY nvestment e Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	5,041.53	-
Fo record CC 2632 3321 3325 Fo record PY nvestment e Fund 100 Ge Account # 7200/310 3323 Fo record am	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as provided	5,041.53	-
Fo record CC 2632 3321 3325 Fo record PY nvestment e Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII,	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest 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 provided Section 9, Subsection (d) of the Florida Constitution.	5,041.53	-
Fo record CC 2632 3321 3325 Fo record PY nvestment e Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII,	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest 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. Public Service, SBE/COBI Bonds	5,041.53	-
Fo record CC 2632 3321 3325 Fo record PY nvestment e Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	- 5,041.53	-
To record CC 2632 3321 3325 To record PY nvestment e Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, 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. Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	- 5,041.53 - -	-
Fo record CC 2632 3321 3325 Fo record PY nvestment e. Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 2200/710 3200/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 5,041.53 - - -	-
To record CC 2632 3321 3325 To record PY nvestment e. Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 5,041.53 - - - - -	-
To record CC 2632 3321 3325 To record PY nvestment e Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest 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 provided 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	- 5,041.53 - - - - -	-
To record CC 2632 3321 3325 To record PY nvestment e. Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, 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. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as provided 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	- 5,041.53 - - - - -	-
To record CC 2632 3321 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	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 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	- 5,041.53 - - - -	-
To record CC 2632 3321 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	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for actual administration fees as provided 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	- 5,041.53 - - - - -	-
To record CC 2632 3321 3325 To record PY investment ex 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 delearnings, relations	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest 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 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 Description Revenues - Unavailable - Prior Year	- 5,041.53 - - - -	-
To record CC 2632 3321 3325 To record PY investment ex 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 advance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional section (d) of the Florida Constitution. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to 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	- 5,041.53	-
To record CC 2632 3321 3325 To record PY investment ex 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 deleadyance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for 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 Description Revenues - Unavailable - Prior Year	- 5,041.53 - - - -	5,041.53 - - - - -
To record CC 2632 3321 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 delearnings, relacted advance refues agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for 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 Description Revenues - Unavailable - Prior Year	- 5,041.53	-
To record CC 2632 3321 3325 To record PY investment exercises Fund 100 Get Account # 7200/310 3323 To record am in Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, related advance refue agent. Reconciliation 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 Distribution Description Professional and Technical Services CO&DS Withheld for Administration fees as provided 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 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	- 5,041.53	-
To record CC 2632 3321 3325 To record PY nvestment e. Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del advance refue advance refue agent. Reconciliation Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. 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 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: Indicate the prior school year	- 5,041.53	-
To record CC 2632 3321 3325 To record PY nvestment e. Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaedvance refue agent. Reconciliation Plus: CO&DS v	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 provided Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest on of activity in fund 210, Debt Service: Indibalance as provided in prior school year withheld	- 5,041.53	-
To record CC 2632 3321 3325 To record PY investment ex 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 delearnings, relaadvance refunded advance refunded Beginning fun Plus: CO&DS vanded Refunded	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 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 On of activity in fund 210, Debt Service: Indicated the service of the prior school year withheld intest (revenue on withheld MVLR) Stoond proceeds	- 5,041.53	-
Fund 100 Get Account # 7200/310 3323 To record am n Article XII, Fund 210 Det Account # 7200/710 9200/720 9200/730 9299/761 9210 1114 3322 3326 11XX Fo record determings, related advance refunded advance refunded agent. Reconciliation Refunded Premium	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 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 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: India balance as provided in prior school year Withheld Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to 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 D	- 5,041.53	-
To record CC 2632 3321 3325 To record PY investment ex 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 de earnings, rela advance refue agent. Reconciliation Plus: CO&DS v Bond inter Refunded Premium 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 Description 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 Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indicated the proceeds on refunded bonds On refunded bonds	- 5,041.53	-
To record CC 2632 3321 3325 To record PY nvestment e. Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refue agent. Reconciliati Beginning fun Plus: CO&DS v Bond inte Refunded Premium Less: Principal	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest 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 provided Section 9, Subsection (d) of the Florida Constitution. Professional Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Of Service payments, MVLR withheld for debt service, investment Professional Refunded Bonds Service Payments of refunded bonds escrow Professional Refunding Service: Professional Administration fees as provided in prior school year Professional Refunding Service: Professional Refunding Service Professional Refunding Service Payments of refunded bonds escrow Professional Refunding Service Profe	- 5,041.53	-
To record CC 2632 3321 3325 To record PY investment exercise Section 100 Get Account # 7200/310 3323 To record am in Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, related advance refue	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest 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 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 Description SBA Sinking Fund Earnings Cash Description Of activity in fund 210, Debt Service; investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Con of activity in fund 210, Debt Service: Indicated the service on withheld MVLR of bond proceeds on refunded bonds Payments Spenditure If fees (fees on bond interest above)	- 5,041.53	-
To record CC 2632 3321 3325 To record PY investment exercise Section 100 323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, related advance refue advance refue agent. Reconciliation Beginning fund Plus: CO&DS value and payments Payments	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 provided Description Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund	5,041.53	-
To record CC 2632 3321 3325 To record PY investment expended and a record amin Article XII, Fund 210 De Account # 200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refue advance refue agent. Reconciliation Plus: CO&DS value and a result and a re	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest 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 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 Description SBA Sinking Fund Earnings Cash Description Of activity in fund 210, Debt Service; investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Con of activity in fund 210, Debt Service: Indicated the service on withheld MVLR of bond proceeds on refunded bonds Payments Spenditure If fees (fees on bond interest above)	- 5,041.53	-

Entrice			
⊏nures resu	lting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds	_ 	
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No now mone	Premium on Sale of Bonds		-
	ey bond issues for the 2020-21 fiscal year.		
	ebt Service Current Bond Refunding		
<u>Account #</u> 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	-	
3713 3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2020-21 fiscal year.		
	bt Service Advance Bond Refunding		
Account#	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
9299/892 3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance I	oond refunding for the 2020-21 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end ent		<u>Debit</u>	<u>Credit</u>
	pital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	1 902 010 02	
1220	Due from Other Agencies	1,892,010.93 -	
9200/730	Dues and Fees (Administrative expense)	2,091.77	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		- 1,862,705.92
3325	Interest on Undistributed CO&DS		31,396.78
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	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
investment ea	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund		-
investment ea Fund 100 Ge Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description	28,366,08	-
investment ea Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Ineral Fund Description Professional and Technical Services CO&DS Withheld for Administration	28,366.08	28,366.08
investment ea Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Ineral Fund Description Professional and Technical Services CO&DS Withheld for Administration arounts withheld from MVLR for actual administration fees as provided	28,366.08	28,366.08
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investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9209/761	Description Professional and Technical Services CO&DS Withheld for Administration Pounts withheld from MVLR for actual administration fees as provided 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	28,366.08 - - - -	28,366.08
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investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9209/730 9299/761 2210 1114 3322 3326	Description Professional and Technical Services CO&DS Withheld for Administration fees as provided 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 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	28,366.08 - - - - -	- 28,366.08 - - -
investment ea 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	Description Professional and Technical Services CO&DS Withheld for Administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description 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	28,366.08 - - - - -	- 28,366.08 - - -
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investment ea 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	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Professional 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 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 of t	28,366.08 - - - - - -	- 28,366.08
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investment ea 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 v Bond inte Refunded Premium Less: Principal plus and Payments	Description Professional and Technical Services CO&DS Withheld for Administration Poscription Poscription Professional and Technical Services CO&DS Withheld for Administration Pounts withheld from MVLR for actual administration fees as provided 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 Post service payments, MVLR withheld for debt service, investment Post service payments of refunded bonds escrow Post of activity in fund 210, Debt Service: Post of	28,366.08 - - - - -	- 28,366.08
investment ea 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. Reconciliative Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest ea Dues and Payments Dues and	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 Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denoted activity in fund 210, Debt Service: and balance as provided in prior school year withheld by the company of	28,366.08 - - - - - -	- 28,366.08
investment ea 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. Reconciliative Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest ea Dues and Payments Dues and	Description Professional and Technical Services CO&DS Withheld for Administration Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year 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 rest (revenue on withheld MVLR) It bond proceeds on refunded bonds payments pa	28,366.08	- 28,366.08

Dade County School District

	Iting 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	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 2020-21 fiscal year.		-
	·		
	ebt Service Current Bond Refunding		
<u>Account #</u> 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2020-21 fiscal year.		
	· · · · · · · · · · · · · · · · · · ·		
	bt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	, 35. 464 interest i ayabie (Olitking i and Accidate)		-
No advance	bond refunding for the 2020-21 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	13,563,710.39	
1220	Due from Other Agencies	-	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	16,576.81	
2632	Deferred Revenues - Unavailable		_
	CO&DS Distributed		10 001 170 70
	COADS Distributed		13,331,473.72
3325	Interest on Undistributed CO&DS		13,331,473.72 248,813.48
3325			
3325 To record CC	Interest on Undistributed CO&DS	_	
3325 To record CC 2632 3321	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
3325 To record CC 2632 3321 3325	Interest on Undistributed CO&DS 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 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 earnings. Eneral Fund	-	
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		
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	224,795.70	248,813.48 - -
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	224,795.70	
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	224,795.70	248,813.48 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	224,795.70	248,813.48 - -
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	•	248,813.48 - -
3325 To record CC 2632 3321 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	1,098,000.00	248,813.48 - -
3325 To record CC 2632 3321 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	1,098,000.00 360,205.83	248,813.48 - -
3325 To record CC 2632 3321 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	1,098,000.00	248,813.48 - -
3325 To record CC 2632 3321 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	1,098,000.00 360,205.83	248,813.48 - -
3325 To record CC 2632 3321 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	1,098,000.00 360,205.83 631.21	248,813.48 - - - -
3325 To record CC 2632 3321 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	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	1,098,000.00 360,205.83 631.21	248,813.48 - - 224,795.70 - 1,430,110.58
3325 To record CC 2632 3321 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	1,098,000.00 360,205.83 631.21	248,813.48 - - 224,795.70 - 1,430,110.58 97.10
3325 To record CC 2632 3321 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	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	1,098,000.00 360,205.83 631.21	248,813.48 - - 224,795.70 - 1,430,110.58
2632 3321 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 de earnings, related	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	1,098,000.00 360,205.83 631.21	248,813.48 - - 224,795.70 - 1,430,110.58 97.10
3325 To record CC 2632 3321 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 de earnings, rela advance refu	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	1,098,000.00 360,205.83 631.21	248,813.48 - - 224,795.70 - 1,430,110.58 97.10
3325 To record CC 2632 3321 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 de earnings, rela advance refu	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	1,098,000.00 360,205.83 631.21	248,813.48 - - 224,795.70 - 1,430,110.58 97.10
3325 To record CC 2632 3321 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 de earnings, rela advance refu	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	1,098,000.00 360,205.83 631.21	248,813.48 - - 224,795.70 - 1,430,110.58 97.10
3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliati	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	1,098,000.00 360,205.83 631.21	248,813.48 - - 224,795.70 - 1,430,110.58 97.10
3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fun Plus:	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	1,098,000.00 360,205.83 631.21	248,813.48 - - - 1,430,110.58 97.10 30,240.26
3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS N	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	1,098,000.00 360,205.83 631.21	248,813.48 - - 1,430,110.58 97.10 30,240.26 182,238.43 1,430,110.58
3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS v Bond inte	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	1,098,000.00 360,205.83 631.21	248,813.48 - - - 1,430,110.58 97.10 30,240.26
3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS v Bond inter Refunded	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	1,098,000.00 360,205.83 631.21	248,813.48 - - 1,430,110.58 97.10 30,240.26 182,238.43 1,430,110.58
3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS v Bond inter Refunded	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	1,098,000.00 360,205.83 631.21	248,813.48 - - 1,430,110.58 97.10 30,240.26 182,238.43 1,430,110.58
3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS v Bond inter Refunded Premium Less: Principal	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	1,098,000.00 360,205.83 631.21	248,813.48 1,430,110.58 97.10 30,240.26 182,238.43 1,430,110.58 97.10 1,098,000.00
3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	1,098,000.00 360,205.83 631.21	248,813.48 1,430,110.58 97.10 30,240.26 182,238.43 1,430,110.58 97.10 1,098,000.00 360,205.83
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 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 v Bond inte Refunded Premium Less: Principal Interest e Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	1,098,000.00 360,205.83 631.21	248,813.48 1,430,110.58 97.10 30,240.26 182,238.43 1,430,110.58 97.10 1,098,000.00
3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payment	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	1,098,000.00 360,205.83 631.21	248,813.48 1,430,110.58 97.10 30,240.26 182,238.43 1,430,110.58 97.10 1,098,000.00 360,205.83
3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS v Bond interest e Dues and Payment Dues and Payment Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	1,098,000.00 360,205.83 631.21	248,813.48 1,430,110.58 97.10 30,240.26 182,238.43 1,430,110.58 97.10 1,098,000.00 360,205.83

	Desoto County School District		
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 2020-21 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2020-21 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) 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	bond refunding for the 2020-21 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued i	Accrued Interest Payable nterest for the 2020-21 fiscal year.		-
	,	Datif	O III
Year-end en		<u>Debit</u>	<u>Credit</u>
	pital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	151,475.17	
1220	Due from Other Agencies	-	
9200/730 9200/710	Dues and Fees (Administrative expense)	167.47	
9200/710 2632	Interest Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		149,129.00
3325 To record CC	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		2,513.64
	and thousand the state of the s		
2632 3321	Deferred Revenues - Unavailable - Prior Year	-	
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year 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 Output 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 Output	-	-
3321 3325 To record PY investment e Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description	2 274 00	- -
3321 3325 To record PY investment e Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS Output	2,271.00	- - 2,271.00
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as provided	2,271.00	- - 2,271.00
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	CO&DS 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 provided Section 9, Subsection (d) of the Florida Constitution.	2,271.00	- - 2,271.00
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De	CO&DS Distributed Interest 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.	2,271.00	- - 2,271.00
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Description	2,271.00	- - 2,271.00
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De	CO&DS Distributed Interest 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.	- 2,271.00 - -	- - 2,271.00
3321 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	CO&DS Distributed Interest 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 provided Section 9, Subsection (d) of the Florida Constitution. Postription Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 2,271.00 - - -	- - 2,271.00
3321 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	CO&DS Distributed Interest 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 provided Section 9, Subsection (d) of the Florida Constitution. Postription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 2,271.00 - - - -	- - 2,271.00
3321 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	CO&DS 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 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	- 2,271.00 - - - - -	- - 2,271.00
3321 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	CO&DS 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 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	- 2,271.00 - - - - -	- - 2,271.00
3321 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	CO&DS 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 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	- 2,271.00 - - - - -	- 2,271.00
3321 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	CO&DS 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 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	- 2,271.00	- 2,271.00 - - - -
3321 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 de earnings, related and second	CO&DS 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 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 Dt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	- 2,271.00 - - - - -	- - 2,271.00
3321 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 de earnings, relaadvance refu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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 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	- 2,271.00 - - - - -	- - - - - -
3321 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 de earnings, rela advance refuagent.	CO&DS 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 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 inding cash with fiscal agent to payments of refunded bonds escrow	- 2,271.00	- 2,271.00 - - - -
3321 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 de earnings, rela advance refu agent. Reconciliati	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 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	- 2,271.00	- - 2,271.00
3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fund	CO&DS 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 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 inding cash with fiscal agent to payments of refunded bonds escrow	- 2,271.00	- - - - - - -
3321 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 de earnings, rela advance refu agent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration mounts 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 and fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indicate the service of	- 2,271.00	- - - - - - -
3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS vand Bond interestical contents of the content	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services	- 2,271.00	- - - - - - -
3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS v Bond inter	CO&DS Distributed Interest 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 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 Description CO&DS Withheld for Gebt Service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indianal Company of the Compan	- 2,271.00	- - - - - - - -
3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS v Bond inter	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services	- 2,271.00	- - - - - - - - -
3321 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 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 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 ated fees, reversal of accrued interest, 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 withheld Interest (revenue on withheld MVLR) Interest of prior posed on refunded bonds Interest on refunded bonds Description Redemption of Principal Interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	2,271.00	- - - - - - - - - -
3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS v Bond interest exercised and the remium Less: Principal Interest exercised.	CO&DS 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 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: Indiana balance as provided in prior school year withheld Brest (revenue on withheld MVLR) Indiana Browners Description Sharing Fund Earnings Cash Description Sharing Fund Earning Sharing Fund	- 2,271.00	- - - - - - - - - -
3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS v Bond interest e Principal Interest e Dues and	CO&DS 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 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 Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indicated the service on withheld MVLR of bond proceeds on refunded bonds Description Description Redemption of Principal Interest Descript	- 2,271.00	- - - - - - - - - - -
3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS v Bond interest expression Less: Principal Interest expression Payment Dues and	CO&DS 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 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 SBA Sinking Fund Earnings Cash Description Town Administration Fees Payments on Ferunded Earnings Cash Description Town Administration Fees Payments on Ferunded Earnings Cash Description Town Administration Fees Payments on Ferunded Bonds escrow Town On Ferunded Earnings Town Bonds Town Earnings Town Bonds Town Earnings Town Bonds Town Earnings Town Bonds Town Earnings Town Earning Tow	- 2,271.00	- - - - - - - - - - - - - -
3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS v Bond interest expression Less: Principal Interest expression Payment Dues and	CO&DS 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 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 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: Indicate the payments of the payments of refunded bonds escrow withheld brest (revenue on withheld MVLR) did bond proceeds On refunded bonds payments xpenditure I fees (fees on bond interest above) Is to refunded bonds escrow agent I fees on refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) On refunded bonds	2,271.00	- - - - - - - - - - - - - -

Dixie County School District

	Ilting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca Account #	apital Projects, COBI Bonds Description		
11XX	<u>Description</u> Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2020-21 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	-	_
3713 3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2020-21 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	Accrued Interest Payable (Sinking Fund Accruals)		-
- · •	(5		
No advance	bond refunding for the 2020-21 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	46,683.41	
1220	Due from Other Agencies	, -	
9200/730	Dues and Fees (Administrative expense)	90.34	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		- 45,417.78
3325	Interest on Undistributed CO&DS		1,355.97
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year		
2032 3321	CO&DS Distributed	-	_
3325	Interest on Undistributed CO&DS		-
To record P\	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 100 G	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	1,225.08	
3323	CO&DS Withheld for Administration		1,225.08
	nounts withheld from MVLR for actual administration fees as provided		
	Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>	00 000	
9200/710	Redemption of Principal	33,000.00 2,746.83	
9200/720 9200/730	Interest SBA Sinking Fund Administration Fees	2,746.83 15.46	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	211.68	
1114	Cash with Fiscal/Service Agents		05.000
3322 3326	CO&DS Withheld for SBE/COBI Bonds		35,029.14
3326 11XX	SBA Sinking Fund Earnings Cash	-	2.38 942.45
1.10000	bt service payments, MVLR withheld for debt service, investment		5-72.43
	ated fees, reversal of accrued interest, and transfer of prior year		
To record de earnings, rel			
To record de earnings, rel advance refu	unding cash with fiscal agent to payments of refunded bonds escrow		
To record de earnings, rel advance refu			
To record de earnings, rel advance refu agent.			
To record de earnings, reladvance refuagent. Reconciliati	unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:		1.340 18
To record de earnings, reladvance refuagent. Reconciliati	unding cash with fiscal agent to payments of refunded bonds escrow		1,340.18
To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS	inding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld		35,029.14
To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS	inding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR)		•
To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond inte	inding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds		35,029.14
To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond inte	inding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR)		35,029.14
To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond interediation of the remium Less:	inding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds		35,029.14 2.38 - -
To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS v Bond interestinate Refunder Premium Less: Principal	inding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments		35,029.14 2.38 - - 33,000.00
To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS v Bond interested Premium Less: Principal Interest e	inding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds		35,029.14 2.38 - -
To record de earnings, releadvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond interest e Dues and Payment	unding cash with fiscal agent to payments of refunded bonds escrow ton of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) is to refunded bonds escrow agent		35,029.14 2.38 - - 33,000.00 2,746.83
To record de earnings, releadvance refuagent. Reconciliati Beginning fu Plus: CO&DS: Bond interest expressions Principal Interest expressions Payment Dues and	anding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) es to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		35,029.14 2.38 - - 33,000.00 2,746.83
To record de earnings, releadvance refuagent. Reconciliati Beginning fu Plus: CO&DS: Bond interest expressions Principal Interest expressions Payment Dues and	anding cash with fiscal agent to payments of refunded bonds escrow fon of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) is to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) on refunded bonds		35,029.14 2.38 - - 33,000.00 2,746.83

Duval County School District

	Ilting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2020-21 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discounty Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	3		
No occurant name	of and in a fact the 2000 Office of a section		
	efunding for the 2020-21 fiscal year.		
•	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2020-21 fiscal year.		
	·		
	ebt Service, SBE/COBI Bonds Description		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash Due from Other Agencies	4,278,915.47	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	4,730 67	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	4,730.67	
9200/710 2632	Interest Deferred Revenues - Unavailable	4,730.67	, 242 640 40
9200/710	Interest	4,730.67	- 4,212,640.12 71,006.02
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed	4,730.67	
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.	4,730.67	
9200/710 2632 3321 3325 To record CC 2632 3321	Interest	4,730.67	
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	4,730.67	
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	4,730.67	
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.	4,730.67	
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. Deferred Fund	4,730.67	
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.	4,730.67 - 64,151.88	
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 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 Hounts withheld from MVLR for actual administration fees as provided	-	71,006.02
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 in Article XII,	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided Section 9, Subsection (d) of the Florida Constitution.	-	71,006.02
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 in Article XII, 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. 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.	-	71,006.02
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 in Article XII,	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided Section 9, Subsection (d) of the Florida Constitution.	-	71,006.02
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 in Article XII, 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. Peneral 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. Pets Service, SBE/COBI Bonds Description Redemption of Principal Interest	-	71,006.02
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 in Article XII, 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 Hounts 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	-	71,006.02
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 in Article XII, 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. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts 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	-	71,006.02
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 in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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	-	71,006.02
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 in Article XII, 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 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	-	71,006.02
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 in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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	-	71,006.02
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 in Article XII, 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. 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 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	-	71,006.02
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 in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, related	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 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	-	71,006.02
9200/710 2632 3321 3325 To record CO 2632 3321 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 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance 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. 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. 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	-	71,006.02
9200/710 2632 3321 3325 To record CO 2632 3321 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 de earnings, reliadvance refuagent.	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	-	71,006.02
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 in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	-	71,006.02
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 in Article XII, 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	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	-	71,006.02
9200/710 2632 3321 3325 To record CO 2632 3321 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 de earnings, reliadvance refuadent. Reconciliati Beginning fu 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 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, 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	-	71,006.02
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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 in Article XII, Fund 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: CO&DS of Bond inter Refunded	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year and ing 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 Brest (revenue on withheld MVLR) Debond proceeds	-	71,006.02
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 in Article XII, 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 y Bond inter Refunded Premium	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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: Indibalance as provided in prior school year Withheld Brest (revenue on withheld MVLR)	-	71,006.02
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 in Article XII, 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 v Bond inter Refunded Premium 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. Peneral Fund 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. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with 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 and ing 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 Brest (revenue on withheld MVLR) Debond proceeds	-	71,006.02
9200/710 2632 3321 3325 To record CO 2632 3321 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 de earnings, reladvance refuade advance refuade advance refuadent. Reconciliati Beginning fu Plus: CO&DS v Bond interest existed and advance refuade advance refuadent.	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, 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 Perest (revenue on withheld MVLR) Debt Defervices Deferred Revenue on withheld MVLR) Debt Deferred Revenue on withheld MVLR) Deferred Revenue on Una	-	71,006.02
9200/710 2632 3321 3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS v Bond interest e Dues and	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, 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 withheld rest (revenue on withheld MVLR) Indibalance as provided in prior school year withheld payments expenditure If fees (fees on bond interest above)	-	71,006.02
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 in Article XII, 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 v Bond interest e Dues and Payment	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, 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 prest (revenue on withheld MVLR) Id bond proceeds on refunded bonds payments pa	-	71,006.02
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 in Article XII, 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 v Bond interest e Dues and Payment Dues and Payment Dues and	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld reset (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent of fees on refunded bonds (admin and underwriter fees) on refunded bonds on refunded bonds on refunded bonds	-	71,006.02

Escambia County School District

	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 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3711 3791	Premium on Sale of Bonds		-
	ey bond issues for the 2020-21 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)		-
	funding for the 2020-21 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
NI.	· · · · ·		
	bond refunding for the 2020-21 fiscal year.		
	bt Service, SBE/COBI Bonds Description		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX 1220	Cash Due from Other Agencies	1,409,301.80	
9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	- 1,785.82	
9200/710	Interest	1,7 00.02	
2632	Deferred Revenues - Unavailable		-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		1,384,283.06 26,804.56
	D&DS disbursements, investment earnings, and treasury fees.		20,004.00
2632	Deferred Revenues - Unavailable - Prior Year		
3321	CO&DS Distributed	-	-
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	•		
Fund 100 Ge			
Account # 7200/310	<u>Description</u> Professional and Technical Services	24,217.14	
3323	CO&DS Withheld for Administration	24,217.14	24,217.14
	nounts withheld from MVLR for actual administration fees as provided		
	Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Fund 210 De	Description	150 000 00	
Fund 210 De Account # 9200/710		159,000.00 51,133.93	
Fund 210 De Account # 9200/710 9200/720	<u>Description</u> Redemption of Principal	159,000.00 51,133.93 90.91	
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	51,133.93 90.91 -	
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	51,133.93	
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	51,133.93 90.91 -	- 205,975.80
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	51,133.93 90.91 -	13.99
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	51,133.93 90.91 -	13.99
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 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	51,133.93 90.91 -	- 205,975.80 13.99 4,386.10
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reli	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	51,133.93 90.91 -	13.99
Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reli	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	51,133.93 90.91 -	13.99
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.	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	51,133.93 90.91 -	13.99
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	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA 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	51,133.93 90.91 -	13.99 4,386.10
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 fur Plus:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated the provided in prior school year	51,133.93 90.91 -	13.99 4,386.10 25,990.38
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	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	51,133.93 90.91 -	13.99 4,386.10 25,990.38 205,975.80
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 v Bond inte	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated the provided in prior school year	51,133.93 90.91 -	13.99 4,386.10 25,990.38 205,975.80
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 fur Plus: CO&DS variable Refunded	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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: and balance as provided in prior school year withheld erest (revenue on withheld MVLR)	51,133.93 90.91 -	13.99 4,386.10 25,990.38 205,975.80
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 v Bond interestinate Premium 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 but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated the payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated the payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated the payments of refunded bonds escrow on refunded bonds	51,133.93 90.91 -	13.99 4,386.10 25,990.38 205,975.80 13.99
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 v Bond inter Refundee Premium Less: Principal	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld brest (revenue on withheld MVLR) If bond proceeds on refunded bonds payments	51,133.93 90.91 -	13.99 4,386.10 25,990.38 205,975.80 13.99 - - 159,000.00
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 v Bond interest enderest endere enderest endere	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld wrest (revenue on withheld MVLR) It bond proceeds on refunded bonds payments xpenditure	51,133.93 90.91 -	13.99 4,386.10 25,990.38 205,975.80 13.99 - - 159,000.00 51,133.93
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 furely Plus: CO&DS variable Bond interest expression of the Premium Less: Principal Interest expression of Payment	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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: Indibalance as provided in prior school year withheld Interest (revenue on withheld MVLR) It bond proceeds Interest (revenue on withh	51,133.93 90.91 -	13.99 4,386.10 25,990.38 205,975.80 13.99 - - 159,000.00 51,133.93
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 v Bond interest expression Less: Principal Interest expression Payment Dues and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 defees, 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: Indibalance as provided in prior school year withheld Interest (revenue on withheld MVLR) Indibalance defenses on refunded bonds Interest (revenue on withheld	51,133.93 90.91 -	13.99 4,386.10 25,990.38 205,975.80 13.99 - - 159,000.00 51,133.93
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 v Bond interest expression Less: Principal Interest expression Payment Dues and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA 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: Indicate the description of the payments of the payments of refunded bonds escrow on refunded bonds payments payment	51,133.93 90.91 -	13.99 4,386.10 25,990.38 205,975.80

Entrice reco	ulting from bond issuance and refunding:	Dahit	Crodit
	Ilting 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 2020-21 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)	-	
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 current re	efunding for the 2020-21 fiscal year.		
	·		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2020-21 fiscal year.		
	,		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable	-	-
	nterest for the 2020-21 fiscal year.		
Year-end en	4ui.a	Dabit	Cradit
		<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>	000 450 00	
11XX	Cash Due from Other Agencies	396,156.69	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	- 516.32	
9200/730	Interest	310.32	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		388,923.13
3325	Interest on Undistributed CO&DS		7,749.88
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
0000	Deferred Revenues - Unavailable - Prior Year	_	
2032			_
2632 3321	CO&DS Distributed		
	CO&DS Distributed Interest on Undistributed CO&DS		-
3321 3325 To record P\	Interest on Undistributed CO&DS Output Deferred Revenues - Unavailable, CO&DS disbursements, and		-
3321 3325	Interest on Undistributed CO&DS Output Deferred Revenues - Unavailable, CO&DS disbursements, and		-
3321 3325 To record P\	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
3321 3325 To record PY investment e Fund 100 Ge Account #	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description		-
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services	7,001.79	-
3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323	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	7,001.79	7,001.79
3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an	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	7,001.79	7,001.79
3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII,	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 provided Section 9, Subsection (d) of the Florida Constitution.	7,001.79	7,001.79
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De	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 provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	7,001.79	7,001.79
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account #	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 provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	·	7,001.79
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710	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 provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	65,000.00	7,001.79
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De	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 provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	·	7,001.79
3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. 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	65,000.00 7,600.00	7,001.79
3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an 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 earnings. 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	65,000.00 7,600.00	7,001.79
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as 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	65,000.00 7,600.00	_
3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. 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	65,000.00 7,600.00	70,861.08
3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an 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. / 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	65,000.00 7,600.00	70,861.08 4.81
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. 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	65,000.00 7,600.00	70,861.08
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services CO&DS Withheld for Administration 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	65,000.00 7,600.00	70,861.08 4.81
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refu	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 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 bt service payments, MVLR withheld for debt service, investment	65,000.00 7,600.00	70,861.08 4.81
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reli	Interest 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 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 bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	65,000.00 7,600.00	70,861.08 4.81
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent.	Interest 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 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 bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	65,000.00 7,600.00	70,861.08 4.81
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent. Reconciliati	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as 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:	65,000.00 7,600.00	70,861.08 4.81 1,765.39
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent. Reconciliati	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 provided Section 9, Subsection (d) of the Florida Constitution. / Description Professional and Technical Services CO&DS Withheld 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 atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	65,000.00 7,600.00	70,861.08 4.81
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 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	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 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: Indiduction and activity in fund 210, Debt Service: Indiduction and administration fees Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Compared Technical Service Administration fees as provided in prior school year	65,000.00 7,600.00	70,861.08 4.81 1,765.39
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent. Reconciliati Beginning fur Plus: CO&DS se Bond interestical contents of the contents of	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 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 anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR)	65,000.00 7,600.00	70,861.08 4.81 1,765.39
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent. Reconciliati Beginning fur Plus: CO&DS or Bond inter Refunder	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. / Description Professional and Technical Services	65,000.00 7,600.00	70,861.08 4.81 1,765.39 3,959.42 70,861.08
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent. Reconciliati Beginning fur Plus: CO&DS Selection of the Refunder Premium	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 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 anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR)	65,000.00 7,600.00	70,861.08 4.81 1,765.39 3,959.42 70,861.08
3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 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: CO&DS y Bond interestinate Refunder Premium Less:	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services	65,000.00 7,600.00	70,861.08 4.81 1,765.39 3,959.42 70,861.08 4.81
3321 3325 To record PY investment experiment	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 provided 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 ated fees, reversal of accrued interest, 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 erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	65,000.00 7,600.00	70,861.08 4.81 1,765.39 3,959.42 70,861.08 4.81 - - 65,000.00
3321 3325 To record PY investment experiment	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services	65,000.00 7,600.00	70,861.08 4.81 1,765.39 3,959.42 70,861.08 4.81 - - 65,000.00 7,600.00
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadents. Reconciliati Beginning furely	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services	65,000.00 7,600.00	70,861.08 4.81 1,765.39 3,959.42 70,861.08 4.81 - - 65,000.00
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent. Reconciliati Beginning fu Plus:	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services	65,000.00 7,600.00	70,861.08 4.81 1,765.39 3,959.42 70,861.08 4.81 - - 65,000.00 7,600.00
3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadents. Reconciliati Beginning fureliation Plus:	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 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, 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 Brest (revenue on withheld MVLR) Ind bond proceeds In on refunded bonds payments paym	65,000.00 7,600.00	70,861.08 4.81 1,765.39 3,959.42 70,861.08 4.81 - - 65,000.00 7,600.00

HULLIDE LOCII	Iting from bond issuance and refunding:	Debit	Credit
	-	Debit	Credit
	pital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2020-21 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	ricorded interest rayasis (Similing raina restaute)		
	6 II 6 II 0000 04 II I		
	funding for the 2020-21 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description One hand the Figure 1/2 and the American		
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 9299/892	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	ound refunding for the 2020-21 fiscal year		
	boond refunding for the 2020-21 fiscal year. Set Service, SBE/COBI Bonds		
Account#	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	45,460.56	
1220	Due from Other Agencies	-	
2222	Dues and Fees (Administrative expense)	50.26	
	· · · ·	30.20	
9200/710	Interest	30.20	
9200/710 2632	Interest Deferred Revenues - Unavailable	30.20	- 44 756 43
9200/710 2632 3321	Interest	30.20	
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed	30.20	- 44,756.43 754.39
9200/710 2632 3321 3325 To record CC	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	30.20	
9200/710 2632 3321 3325 To record CC 2632	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	
9200/710 2632 3321 3325 To record CC 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	- -	
9200/710 2632 3321 3325 To record CC 2632 3321 3325	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	-	
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	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 ea	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and parnings. Eneral Fund	-	
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 ea 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 parnings. Eneral Fund	- 681.57	754.39 - -
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 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 fees as provided	-	754.39 - -
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	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. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	-	754.39 - -
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 am n Article XII,	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided	-	754.39 - -
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 am n Article XII, 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. 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. Description Description Description Description	-	754.39 - -
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 am n Article XII, 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. 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. Peter Service, SBE/COBI Bonds Description Redemption of Principal	-	754.39 - -
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 in Article XII, 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 Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	-	
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 in Article XII, 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. 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. Public Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	-	754.39 - -
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 in Article XII, Fund 210 De Account # 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. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Injury withheld from MVLR for actual administration fees as provided 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	-	754.39 - -
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 in Article XII, Fund 210 De Account # 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. 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 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	-	754.39 - -
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 in Article XII, 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. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Injury withheld from MVLR for actual administration fees as provided 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	-	754.39 - -
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 in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 Description Professional and Technical Services CO&DS Withheld for actual administration fees as provided 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	-	754.39 - -
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 in Article XII, 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. 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 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	-	754.39 - -
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 in Article XII, 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. 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 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	-	754.39 - -
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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 in Article XII, 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 v Bond inte	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 sounts 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 ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Individual Company of the Company of t	-	754.39 - -
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co 1620	ılting from bond issuance and refunding:	Debit	Credit
F 1 240 O.	-	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	- -	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds ey bond issues for the 2020-21 fiscal year.		-
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2020-21 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	<u>-</u>	
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	bond refunding for the 2020-21 fiscal year.		
	·		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u>		
2210	Cash Accrued Interest Payable	-	_
	nterest for the 2020-21 fiscal year.		
		5.17	0: 114
Year-end en		<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>	004 504 00	
11XX 1220	Cash Due from Other Agencies	291,564.69	
9200/730	Dues and Fees (Administrative expense)	322.35	
9200/710	Interest		
2632	Deferred Revenues - Unavailable CO&DS Distributed		-
0004			287,048.70
3321 3325			
3325	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees.		
3325 To record CO	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		4,838.34
3325 To record C0 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	Interest on Undistributed CO&DS D&DS disbursements, investment 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	-	
3325 To record CO 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 earnings. eneral Fund	-	
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	4,371.30	
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	4,371.30	
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	4,371.30	4,838.34 - -
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII,	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	4,371.30	4,838.34 - -
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 De	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	4,371.30	4,838.34 - -
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	4,371.30	4,838.34 - -
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account # 9200/710	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	4,371.30	4,838.34 - -
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 4,371.30 - - -	4,838.34 - -
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, 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	- 4,371.30 - - - -	4,838.34 - -
3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, 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 nounts withheld from MVLR for actual administration fees as provided 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	- 4,371.30 - - - - -	4,838.34 - -
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, 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	- 4,371.30 - - - - -	4,838.34 - -
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 4,371.30 - - - - -	4,838.34 - -
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, 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	- 4,371.30 - - - - -	4,838.34 - -
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 4,371.30 - - - - -	4,838.34 - -
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 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 CO&DS 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 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 atted fees, reversal of accrued interest, and transfer of prior year	- 4,371.30	4,838.34 - -
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance 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. 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	- 4,371.30 - - - - -	4,838.34 - -
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 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 CO&DS 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 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 atted fees, reversal of accrued interest, and transfer of prior year	- 4,371.30	4,838.34 - -
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent.	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 atted fees, reversal of accrued interest, and transfer of prior year	- 4,371.30	4,838.34 - -
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 4,371.30	4,838.34 - -
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 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:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to 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 D	- 4,371.30 - - - - -	4,838.34 - -
3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent. Reconciliati Beginning fu 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 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 bt service payments, MVLR withheld for debt 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: Ind balance as provided in prior school year withheld	- 4,371.30	4,838.34 - -
3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, 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 N Bond inte	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 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: Indi balance as provided in prior school year withheld Brest (revenue on withheld MVLR)	- 4,371.30	4,838.34 - -
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, 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 of Bond inter Refunded	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 4,371.30	4,838.34 - -
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, 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 of Bond inter Refunded	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 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: Indi balance as provided in prior school year withheld Brest (revenue on withheld MVLR)	- 4,371.30	4,838.34 - -
3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent. Reconciliati Beginning fu Plus: CO&DS N Bond interestinate Refunder Premium Less: Principal	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 4,371.30	4,838.34 - -
3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent. Reconciliati Beginning fu Plus: CO&DS Bond interest elements Premium Less: Principal Interest elements	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, 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 Potential Company of the Service of Prior year withheld Potential Company of the Service of Prior year withheld Potential Company of the Service of Prior year withheld Potential Company of the Service of Prior year withheld Potential Company of the Service of Prior year withheld Potential Company of the Service of Prior year withheld Potential Company of the Service of Prior year withheld Potential Company of the Service of Prior year withheld Potential Company of the Service of Prior year withheld Potential Company of the Service of Prior year withheld Potential Company of the Service of Prior year payments payments payments payments	- 4,371.30	4,838.34 - -
3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadvance refuadent. Reconciliati Beginning fu Plus: CO&DS N Bond inte Refunded Premium Less: Principal Interest e Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 4,371.30	4,838.34 - -
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu Plus:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 4,371.30	4,838.34 - -
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadents. Reconciliati Beginning fur Plus: CO&DS Search and Payment Dues And Payment D	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 4,371.30	4,838.34 - -

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 2020-21 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2020-21 fiscal year.		
	bt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 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	and refunding for the 2020-24 finest year		
	boond refunding for the 2020-21 fiscal year.		
	bt Service, SBE/COBI Bonds Description		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
<u>Fund 360 Ca</u>	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX 1220	Cash Due from Other Agencies	100,373.81	
11XX 1220 9200/730	Cash Due from Other Agencies Dues and Fees (Administrative expense)	100,373.81 - 110.97	
1220 9200/730 9200/710	Due from Other Agencies Dues and Fees (Administrative expense) Interest	-	
1220 9200/730 9200/710 2632	Due from Other Agencies Dues and Fees (Administrative expense)	-	- 98.819.14
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	-	
1220 9200/730 9200/710 2632 3321 3325	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	-	- 98,819.14 1,665.64
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	-	
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	-	
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 Interest on Undistributed CO&DS	-	
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 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	-	
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 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.	-	
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 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.	-	
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	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 Description Professional and Technical Services	-	1,665.64 - -
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	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. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	110.97	1,665.64 - -
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	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. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Founts withheld from MVLR for actual administration fees as provided	110.97	1,665.64 - -
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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 in Article XII, Fund 210 De Account # 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 v Bond interest ex Principal Interest ex Dues and	Due from Other Agencies 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 disbursements, and armings. Description Professional and Technical Services CO&DS Withheld for Administration Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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: India balance as provided in prior school year Withheld Interest (revenue on withheld MVLR) Interest (revenu	110.97	1,665.64 - -
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 in Article XII, 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 v Bond inter Refunded Premium Less: Principal Interest ex Dues and Payments Dues and Payments Dues and	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS ADDS disbursements, investment 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. Description Professional and Technical Services CO&DS Withheld for Administration fees as provided Section 9, Subsection (d) of the Florida Constitution. but Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment and ted 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 withheld rest (revenue on withheld MVLR) bloond proceeds on refunded bonds payments paymented bonds escrow agent	110.97	1,665.64 - -
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 in Article XII, 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 v Bond inte Refunded Premium Less: Principal Interest ex Dues and Payments Dues and Payments Dues and	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS ADDS disbursements, investment 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 fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) a bond proceeds on refunded bonds payments paymented bonds payments paymented bonds	110.97	1,665.64 - -

Glades County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds	<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		-
No new mone	ey bond issues for the 2020-21 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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2020-21 fiscal year.		
	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)		-
No advance l	bond refunding for the 2020-21 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
		<u> </u>	<u> </u>
	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash Due from Other America	58,447.00	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	- 64.62	
9200/730	Interest	04.02	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		57,541.73
3325	Interest on Undistributed CO&DS		969.89
To record CC	0&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 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	-	-
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	- 876 27	-
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	876.27	- - 876.27
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services	876.27	- - 876.27
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- 876.27	- - 876.27
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest 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 provided Section 9, Subsection (d) of the Florida Constitution.	876.27	- - 876.27
2632 3321 3325 To record PY investment exercises Fund 100 Get Account # 7200/310 3323 To record am in Article XII, 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 on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Description Description Professional and Technical Services CO&DS Withheld for Administration Description Des	876.27	- - 876.27
2632 3321 3325 To record PY investment expended 100 Geometric Account #7200/310 3323 To record amin Article XII, Fund 210 December 4	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest 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 provided Section 9, Subsection (d) of the Florida Constitution. Poscription Description	- 876.27	- - 876.27
2632 3321 3325 To record PY investment expended to the following statement of the following statement	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 Description Professional and Technical Services CO&DS Withheld for Administration Description Description Professional and Technical Services CO&DS Withheld for Administration Description Des	- 876.27 - -	- - 876.27
2632 3321 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	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 provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	- 876.27 - -	- - 876.27
2632 3321 3325 To record PY investment example of the second # 7200/310 3323 To record amin Article XII, Fund 210 December 19 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. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 876.27 - - - -	- - 876.27
2632 3321 3325 To record PY investment expended 100 Geometric Market 100 Mark	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest 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 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	- 876.27 - - - -	- - 876.27
2632 3321 3325 To record PY investment earlier fund 100 Get Account # 7200/310 3323 To record amin Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest 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 provided 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	- 876.27 - - - -	- 876.27
2632 3321 3325 To record PY investment each Fund 100 Get Account # 7200/310 3323 To record amin Article XII, Fund 210 Det 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. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts 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	- 876.27 - - - -	- 876.27
2632 3321 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	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest 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 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	- 876.27	- - - - -
2632 3321 3325 To record PY investment earlier fund 100 Get Account # 7200/310 3323 To record amin Article XII, Fund 210 Det 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 Hounts 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	- 876.27	- 876.27
2632 3321 3325 To record PY investment extraction in the count # 7200/310 3323 To record amin Article XII, Fund 210 Development for the count # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record development for the count development for the count f	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest 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 Ot service payments, MVLR withheld for debt service, investment	- 876.27	- - 876.27
2632 3321 3325 To record PY investment experience of the second of the s	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest 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 Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- 876.27	- - - - - -
2632 3321 3325 To record PY investment example of the second # 7200/310 3323 To record amin Article XII, Fund 210 December 200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record december 200/730 record december 200/730 december 200/730 record december 200/730 dec	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest 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 Ot service payments, MVLR withheld for debt service, investment	- 876.27	- - - - - -
2632 3321 3325 To record PY investment examples of the second # 7200/310 3323 To record amin Article XII, Fund 210 December 200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record december 200/200, religion 200/200	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 section (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Payable Cash with Fiscal/Service Payable Cash with Fiscal Payable Cash with Fiscal Payable Cash with Fiscal P	- 876.27	- - 876.27
2632 3321 3325 To record PY investment examples of the second # 7200/310 3323 To record amin Article XII, Fund 210 December 200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record december 200/200, religion 200/200	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest 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 Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- 876.27	- - 876.27
2632 3321 3325 To record PY investment expended to the following process of the following proces	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 section (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal/Service Payable Cash with Fiscal/Service Payable Cash with Fiscal Payable Cash with Fiscal Payable Cash with Fiscal P	- 876.27	- - - - - -
2632 3321 3325 To record PY investment examples of the second of the sec	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest 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. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in fund 210, Debt Service: Indicate the prior school year	- 876.27	- - - - - -
2632 3321 3325 To record PY investment examples of the second of the sec	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS disbursements, and arnings. Interest Pund Description Professional and Technical Services CO&DS Withheld for Administration Interest Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest Payable Office Principal Princi	- 876.27	- - - - - -
2632 3321 3325 To record PY investment experience of the second of the s	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest 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 provided 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 Obstrict 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 the defence of the payments of the payments of refunded bonds escrow Pon of activity in fund 210, Debt Service: In the payments of the payments of the payments of refunded bonds escrow Pon of activity in fund 210, Debt Service: In the payments of the payments of the payments of refunded bonds escrow Pon of activity in fund 210, Debt Service: Provided the prior school year withheld arest (revenue on withheld MVLR)	- 876.27	- - - - - -
2632 3321 3325 To record PY investment experience of the property of the prope	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest 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 provided Section 9, Subsection (d) of the Florida Constitution. Postription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: India balance as provided in prior school year Withheld Interest (revenue on withheld MVLR) In bond proceeds	- 876.27	- - - - - - -
2632 3321 3325 To record PY investment expended to the second of the sec	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest 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 provided 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 Obstrict 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 the defence of the payments of the payments of refunded bonds escrow Pon of activity in fund 210, Debt Service: In the payments of the payments of the payments of refunded bonds escrow Pon of activity in fund 210, Debt Service: In the payments of the payments of the payments of refunded bonds escrow Pon of activity in fund 210, Debt Service: Provided the prior school year withheld arest (revenue on withheld MVLR)	- 876.27	- - - - - - - -
2632 3321 3325 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 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, related advance refut agent. Reconciliation Beginning fun Plus: CO&DS value Bond inter Refunded Premium 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 Brounts withheld from MVLR for actual 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 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 Payable Cash with Fiscal Agent of Payable Cash Withheld for Gebt Service: Indiana Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption Redemptio	- 876.27	- - - - - - -
2632 3321 3325 To record PY investment expended to the following process of the following proces	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Pounts 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 Payments to Refunding Bond Escrow Accrued Interest Payable Cash with 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 Pon of activity in fund 210, Debt Service: Indiabalance as provided in prior school year Withheld Interest (revenue on withheld MVLR) Interest (revenu	- 876.27	- - - - - - - -
2632 3321 3325 To record PY investment extended to the second arm in Article XII, 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 value Bond interest extended to the second arm in Article XII, Pund 210 De Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Plus: CO&DS value Bond interest extended to the second arm in the second are in the second are interest extended to the second are 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 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 Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Service Payable Cash with Fiscal Service Payable Cash Withheld Fiscal Reference Payable Cash With Fiscal R	- 876.27	- - - - - - - - - -
2632 3321 3325 To record PY investment experience of the property of the property of the property of the premium Less: Principal Interest expers of the premium and property of the premium Less: Principal Interest expers of the premium and property of the premium and property of the premium Less: Principal Interest expers of the premium and property of the premium and property of the premium and property of the	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Pounts 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 Payments to Refunding Bond Escrow Accrued Interest Payable Cash with 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 Pon of activity in fund 210, Debt Service: Indiabalance as provided in prior school year Withheld Interest (revenue on withheld MVLR) Interest (revenu	- 876.27	- - - - - - - - - -
2632 3321 3325 To record PY investment expended and service and se	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 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 Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: and balance as provided in prior school year withheld trest (revenue on withheld MVLR) Debond proceeds On refunded bonds Payments Spenditure If fees (fees on bond interest above)	- 876.27	- - - - - - - - - -
2632 3321 3325 To record PY investment expended and a second are in Article XII, Fund 210 Description of the investment and a second are in Article XII, Fund 210 Description of the investment and a second are in Article XII, Fund 210 Description of the investment and a second are investment and a second ar	Deferred Revenues - Unavailable - Prior Year	- 876.27	- - - - - - - - - - - - -

Gulf County School District

	Ilting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca Account #	<u>apital Projects, COBI Bonds</u> <u>Description</u>		
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		-
	ey bond issues for the 2020-21 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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2020-21 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	see mereer ayable (officing Falla Accidate)		-
No advance	bond refunding for the 2020-21 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	
	nterest for the 2020-21 fiscal year.		-
Year-end en	trias	Debit	Credit
	apital Projects, CO&DS	Debit	Credit
Account #	Description		
11XX	Cash	76,087.76	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense) Interest	84.12	
0200/710			
9200/710 2632	Deferred Revenues - Unavailable		-
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		74,909.25
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		74,909.25 1,262.63
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed		,
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	-	,
2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and	-	,
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 O Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.	-	,
2632 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 earnings. Eneral Fund Description	-	,
2632 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 OF Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. Description Professional and Technical Services	1,140.75	1,262.63 - -
2632 3325 To record CO 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 earnings. Eneral Fund Description	1,140.75	1,262.63 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Of Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. Description Professional and Technical Services CO&DS Withheld for Administration	1,140.75	1,262.63 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Of Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as provided	1,140.75	1,262.63 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 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 earnings. 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. Pebt Service, SBE/COBI Bonds Description	1,140.75	1,262.63 - -
2632 3321 3325 To record CO 2632 3321 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	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. 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. Poscription Redemption of Principal	1,140.75	,
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 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 earnings. 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. Pebt Service, SBE/COBI Bonds Description	- 1,140.75 - - -	1,262.63 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, 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 earnings. Description Professional and Technical Services CO&DS Withheld for Administration Hounts 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	- 1,140.75 - - - -	1,262.63 - -
2632 3321 3325 To record CO 2632 3321 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	Deferred Revenues - Unavailable	- 1,140.75 - - - -	1,262.63 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, 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 earnings. Description Professional and Technical Services CO&DS Withheld for Administration Hounts 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	- 1,140.75 - - - -	1,262.63 - -
2632 3321 3325 To record CO 2632 3321 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	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. 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	- 1,140.75	1,262.63 - -
2632 3321 3325 To record CO 2632 3321 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	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. 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	- 1,140.75	1,262.63 - -
2632 3321 3325 To record CO 2632 3321 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 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 parnings. Description Professional and Technical Services CO&DS Withheld for Administration Description 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 Obt service, investment	- 1,140.75	1,262.63 - -
2632 3321 3325 To record CO 2632 3321 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 de earnings, relations	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. 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	- 1,140.75	1,262.63 - -
2632 3321 3325 To record CO 2632 3321 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 de earnings, relations	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. 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 Description Description (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 Description Reversal of accrued interest, and transfer of prior year	- 1,140.75	1,262.63 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. 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 Description Description (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 Description Reversal of accrued interest, and transfer of prior year	- 1,140.75	1,262.63 - -
2632 3321 3325 To record CO 2632 3321 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 de earnings, reladvance refuagent. 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 armings. 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 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	- 1,140.75	1,262.63 - -
2632 3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fu 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 armings. pereral 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. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 Ion of activity in fund 210, Debt Service: Indibalance as provided in prior school year	- 1,140.75	1,262.63 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, 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 N	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and aarnings. peneral 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. pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld	- 1,140.75	1,262.63 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, 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 v Bond inte	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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 mounts withheld from MVLR for actual 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 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 Ion of activity in fund 210, Debt Service: Indibalance as provided in prior school year	1,140.75	1,262.63 - -
2632 3321 3325 To record CO 2632 3321 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 de earnings, reladvance refuadent. Reconciliati Beginning fu Plus: CO&DS v Bond interefunder Premium	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. 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 Revenues 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 Roder Revenues of refunded bonds escrow Description Revenues of prior year Unding cash with fiscal agent to payments of refunded bonds escrow Description Revenues on withheld MVLR	- 1,140.75	1,262.63 - -
2632 3321 3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS v Bond inter Refunder Premium 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 arrings. 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 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 lon of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds In on refunded bonds	1,140.75	1,262.63 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadvance refuadvance refuadrance. Reconciliati Beginning fu 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 larnings. 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 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 On of activity in fund 210, Debt Service: Ind balance as provided in prior school year	- 1,140.75	1,262.63 - -
2632 3321 3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS o Bond inte Refunded Premium Less: Principal Interest e Dues and	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. 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 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 Dott 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 Lon of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Description Descri	- 1,140.75	1,262.63 - -
2632 3321 3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fu 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 larnings. Professional and Technical Services CO&DS Withheld for Administration fees as provided 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 Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Redemption of Principal Interest Description Redemption of Principal Inte	- 1,140.75	1,262.63 - -
2632 3321 3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS v Bond inte Refunder Premium Less: Principal Interest e Dues and Payment Dues and	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. 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 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 Dott 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 Lon of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Description Descri	- 1,140.75	1,262.63 - -

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	<u>-</u>	
9200/730 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 2020-21 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)		-
No current re	funding for the 2020-21 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 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 I	oond refunding for the 2020-21 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX 1220	Cash Due from Other Agencies	62,316.92	
9200/730	Dues and Fees (Administrative expense)	- 68.90	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		_
			61 351 71
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		61,351.71 1,034.11
3321 3325	CO&DS Distributed		
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 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 Observed Revenues - Unavailable, CO&DS disbursements, and	-	
3321 3325 To record CC 2632 3321 3325 To record PY investment ea	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 arnings.	-	
3321 3325 To record CC 2632 3321 3325 To record PY investment ea	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 earnings. Eneral Fund	-	
3321 3325 To record CC 2632 3321 3325 To record PY investment ea 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	- 934 29	
3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	934.29	
3321 3325 To record CC 2632 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 O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	934.29	1,034.11 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	934.29	1,034.11 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	934.29	1,034.11 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 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 Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Postription Postription Description	934.29	1,034.11 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 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	934.29	1,034.11 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 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 CO&DS Distributed Interest 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	- 934.29 - - -	1,034.11 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	934.29	1,034.11 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 934.29 - - - -	1,034.11 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 934.29 - - - -	1,034.11 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 934.29 - - - -	1,034.11 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 934.29 - - - -	1,034.11 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		1,034.11 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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, relations and control of the cord del earnings and control of the cord del e	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 934.29	1,034.11 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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, relations and control of the cord del earnings and control of the cord del 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. 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. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	934.29	1,034.11 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu	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 incomes 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	934.29	1,034.11 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	934.29	1,034.11 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 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 Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 Revenues 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 service of the service	934.29	1,034.11 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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: CO&DS v	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 anding cash with fiscal agent to payments of refunded bonds escrow Don of activity in fund 210, Debt Service: Indibalance as provided in prior school year withheld	934.29	1,034.11 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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 v Bond inte	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: In display the service of the service of the payments of the service withheld for set (revenue on withheld MVLR)	934.29	1,034.11 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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 Plus: CO&DS v Bond inter Refunded	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 anding cash with fiscal agent to payments of refunded bonds escrow Don of activity in fund 210, Debt Service: Indibalance as provided in prior school year withheld	934.29	1,034.11 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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: CO&DS v Bond inter Refunded Premium Less:	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	934.29	1,034.11 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 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 fun Plus: CO&DS v Bond inter Refunded Premium Less: Principal	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	934.29	1,034.11 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 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 fun Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	934.29	1,034.11 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 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 (revenue on withheld MVLR) Description Redemption of Principal Interest Above) Description Redemption	934.29	1,034.11 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	934.29	1,034.11 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and	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 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 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 Redemption of Principal 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 Description Reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description Reversal of accrued interest, and transfer of prior year and balance as provided in prior school year withheld for the payments of refunded bonds escrow agent of the payments above to refunded bonds escrow agent of the payments and transfer of prior year of the payments and transfer of prior year and balance as provided in prior school year withheld for the payments and transfer of prior year and balance as provided in prior school year withheld for the payments and transfer of prior year and balance as provided bonds escrow agent of the payments and transfer of prior year and transfer	934.29	1,034.11 - -

Hardee 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 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 2020-21 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discounty 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)		-
	, too accumulation and accumulation and accumulation		
	(
	efunding for the 2020-21 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	· · · · ·		
	bond refunding for the 2020-21 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	_
	nterest for the 2020-21 fiscal year.		_
Year-end en	trios	Debit	Credit
	apital Projects, CO&DS	Debit	Credit
	· · · · · · · · · · · · · · · · · · ·		
Account # 11XX	<u>Description</u> Cash	148,353.27	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	212.07	
9200/710 2632	Interest Deferred Revenues - Unavailable		
	CO&DS Distributed		4.45.000.00
3321	COADS DISTIBUTED		145.382.22
3321 3325	Interest on Undistributed CO&DS		•
3325			•
3325 To record CO	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	<u>-</u>	145,382.22 3,183.12
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 P\	Interest on Undistributed CO&DS D&DS disbursements, investment 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 To record PY investment e	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 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 earnings.	-	•
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	2 875 86	•
3325 To record CC 2632 3321 3325 To record PY 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	2,875.86	3,183.12
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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	2,875.86	3,183.12
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII,	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	2,875.86	3,183.12
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 De	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	2,875.86	3,183.12
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		3,183.12
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 De	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	2,875.86 41,000.00 3,421.49	3,183.12
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do 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	41,000.00	3,183.12
3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do 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 earnings. 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	41,000.00 3,421.49 19.18	3,183.12
3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do 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 earnings. Peneral 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. Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	41,000.00 3,421.49	•
3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do 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 earnings. 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	41,000.00 3,421.49 19.18	3,183.12
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, 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	41,000.00 3,421.49 19.18	2,875.86 2,875.86 43,465.92 2.95
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	41,000.00 3,421.49 19.18	2,875.86
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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	41,000.00 3,421.49 19.18	2,875.86 2,875.86 43,465.92 2.95
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 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	41,000.00 3,421.49 19.18	2,875.86 2,875.86 43,465.92 2.95
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 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 CO&DS 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 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 atted fees, reversal of accrued interest, and transfer of prior year	41,000.00 3,421.49 19.18	2,875.86 2,875.86 43,465.92 2.95
3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent.	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	41,000.00 3,421.49 19.18	2,875.86 2,875.86 43,465.92 2.95
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent. 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 armings. 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 anding cash with fiscal agent to payments of refunded bonds escrow	41,000.00 3,421.49 19.18	2,875.86 2,875.86 43,465.92 2.95 1,236.40
3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 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:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, 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	41,000.00 3,421.49 19.18	2,875.86 43,465.92 2.95 1,236.40
3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent. Reconciliati Beginning fu 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 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 bt service payments, MVLR withheld for debt 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: Ind balance as provided in prior school year withheld	41,000.00 3,421.49 19.18	2,875.86 43,465.92 2,95 1,236.40 1,733.48 43,465.92
3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent. Reconciliati Beginning fu Plus: CO&DS v Bond inte	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 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: Indiance as provided in prior school year withheld Brest (revenue on withheld MVLR)	41,000.00 3,421.49 19.18	2,875.86 43,465.92 2.95 1,236.40
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do 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 o Bond inter Refunded	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 bt service payments, MVLR withheld for debt 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: Ind balance as provided in prior school year withheld Brest (revenue on withheld MVLR) Description 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)	41,000.00 3,421.49 19.18	2,875.86 43,465.92 2,95 1,236.40 1,733.48 43,465.92
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do 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 o Bond inter Refunded	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 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: Indiance as provided in prior school year withheld Brest (revenue on withheld MVLR)	41,000.00 3,421.49 19.18	2,875.86 43,465.92 2,95 1,236.40 1,733.48 43,465.92
3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent. Reconciliati Beginning fu Plus: CO&DS N Bond interestinated Premium Less: Principal	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided Section 9, Subsection (d) of the Florida Constitution. Pets Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld Perest (revenue on withheld MVLR) Indicate Coach MyLR Withheld MyLR Indicate Coach Description Professional and Technical Coach Description Professional and Technical Service Professional Administration Professional Administr	41,000.00 3,421.49 19.18	2,875.86 2,875.86 43,465.92 2.95 1,236.40 1,733.48 43,465.92 2.95
3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadvance refuadent. Reconciliati Beginning fu Plus:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	41,000.00 3,421.49 19.18	3,183.12 - - - - - - - - - - - - -
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadvance refuadvance refuadrate. Reconciliati Beginning fu Plus: CO&DS v Bond interest e Principal Interest e Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	41,000.00 3,421.49 19.18	2,875.86 2,875.86 43,465.92 2.95 1,236.40 1,733.48 43,465.92 2.95
3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu Plus:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	41,000.00 3,421.49 19.18	3,183.12 - - - - - - - - - - - - -
3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu Plus: CO&DS N Bond interest e Dues and Payment Dues and Payment Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	41,000.00 3,421.49 19.18	3,183.12 - - - - - - - - - - - - -

F 040 C	ting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
rund 310 Ca	oital 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		-
	y bond issues for the 2020-21 fiscal year.		
Fund 210 Del	bt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
2210	Accided interest Fayable (Sinking Fund Accidais)		-
No current ref	unding for the 2020-21 fiscal year.		
Fund 210 Del	ot Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	ond refunding for the 2020-21 fiscal year.		
Fund 210 Del	ot Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	
	Accrued Interest Payable terest for the 2020-21 fiscal year.		-
	·		
Year-end ent		<u>Debit</u>	<u>Credit</u>
Fund 360 Ca _l	pital Projects, CO&DS		
Account #	Description		
11XX 1220	Cash Due from Other Agencies	267,880.94	
9200/730	Dues and Fees (Administrative expense)	296.16	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		263,731.78 4,445.32
	&DS disbursements, investment earnings, and treasury fees.		4,440.32
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
3321 3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment ea			
Fund 100 Ge	<u>neral Fund</u>		
Fund 100 Ger Account #	neral Fund Description		
Account # 7200/310	Description Professional and Technical Services	4,016.22	
Account # 7200/310 3323	Description Professional and Technical Services CO&DS Withheld for Administration	4,016.22	4,016.22
Account # 7200/310 3323 To record amo	Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as provided	4,016.22	4,016.22
Account # 7200/310 3323 To record amo	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.	4,016.22	4,016.22
Account # 7200/310 3323 To record amo in Article XII, S Fund 210 Del	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ot Service, SBE/COBI Bonds	4,016.22	4,016.22
Account # 7200/310 3323 To record amo in Article XII, S Fund 210 Del Account #	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. ot Service, SBE/COBI Bonds Description	4,016.22	4,016.22
Account # 7200/310 3323 To record amoin Article XII, \$ Fund 210 Del Account # 9200/710	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ot Service, SBE/COBI Bonds Description Redemption of Principal	4,016.22 - -	4,016.22
Account # 7200/310 3323 To record amo in Article XII, S Fund 210 Del Account #	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. ot Service, SBE/COBI Bonds Description	4,016.22 - - -	4,016.22
Account # 7200/310 3323 To record amoin Article XII, \$ Fund 210 Del Account # 9200/710 9200/720 9200/730 9299/761	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. ot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	4,016.22 - - - -	4,016.22
Account # 7200/310 3323 To record amoin Article XII, 5 Fund 210 Del Account # 9200/710 9200/720 9200/730 9299/761	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. ot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- - - - -	4,016.22
Account # 7200/310 3323 To record amoin Article XII, \$ Fund 210 Del Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	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. ot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	4,016.22 - - - - -	4,016.22
Account # 7200/310 3323 To record amoin Article XII, 5 Fund 210 Del Account # 9200/710 9200/720 9200/730 9299/761	Description Professional and Technical Services	4,016.22 - - - -	4,016.22 - - -
Account # 7200/310 3323 To record amoin Article XII, \$ Fund 210 Del Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	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. ot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- - - - - -	4,016.22 - - - -
Account # 7200/310 3323 To record amoin Article XII, \$ Fund 210 Del Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record deb	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. Ot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	- - - - - -	4,016.22 - - - -
Account # 7200/310 3323 To record amoin Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record deb earnings, rela	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. Ot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with 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	- - - - - -	4,016.22 - - - -
Account # 7200/310 3323 To record amoin Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record debearnings, rela	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. Ot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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	4,016.22 - - - - -	4,016.22 - - -
Account # 7200/310 3323 To record amoin Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record deb earnings, rela	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. Ot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with 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	4,016.22 - - - - -	4,016.22 - - -
Account # 7200/310 3323 To record amoin Article XII, 5 Fund 210 Del Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record deb earnings, rela advance refur	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. Ot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with 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	4,016.22 - - - - -	4,016.22 - - - -
Account # 7200/310 3323 To record amoin Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record debearnings, relaadvance refuragent. Reconciliation	Description Professional and Technical Services	4,016.22 - - - - -	- - - -
Account # 7200/310 3323 To record amoin Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record deb earnings, rela advance refur agent. Reconciliation Beginning fun Plus:	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. ot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with 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: d balance as provided in prior school year	4,016.22 - - - - - -	- - - -
Account # 7200/310 3323 To record amoin Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record debearnings, relaadvance refuragent. Reconciliation Plus: CO&DS w	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. ot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with 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: d balance as provided in prior school year	4,016.22 - - - - - -	- - - -
Account # 7200/310 3323 To record amoin Article XII, \$ Fund 210 Del Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record debearnings, relaadvance refuragent. Reconciliation Plus: CO&DS w Bond inter	Description Professional and Technical Services	4,016.22 - - - - -	- - - - -
Account # 7200/310 3323 To record amoin Article XII, \$ Fund 210 Del Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record debearnings, relaction record rec	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. ot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with 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: d balance as provided in prior school year	4,016.22 - - - - - -	- - - - - -
Account # 7200/310 3323 To record amoin Article XII, 5 Fund 210 Del Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record debearnings, relaadvance refuragent. Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded Premium of Less:	Description Professional and Technical Services	4,016.22 - - - - - -	- - - - - -
Account # 7200/310 3323 To record amoin Article XII, 5 Fund 210 Del Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record debearnings, relaadvance refuragent. Reconciliation Plus: CO&DS w Bond inter Refunded Premium of Less: Principal p	Description Professional and Technical Services	4,016.22 - - - - - -	- - - - - -
Account # 7200/310 3323 To record amoin Article XII, \$ Fund 210 Del Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record debearnings, relaadvance refuragent. Reconciliation Plus: CO&DS was Bond inter Refunded Premium of Less: Principal punterest ex	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. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ading cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Id balance as provided in prior school year In the description On of activity in fund 210, Debt Service: In the description of the descriptio	4,016.22 - - - - - -	4,016.22 - - - - - - -
Account # 7200/310 3323 To record amoin Article XII, \$ Fund 210 Del Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record debearnings, relaction refuration function of the premium of	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. In Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow In of activity in fund 210, Debt Service: d balance as provided in prior school year withheld est (revenue on withheld MVLR) bond proceeds on refunded bonds Description Redemption fees as provided in prior school year withheld est (revenue on withheld MVLR) bond proceeds on refunded bonds Description Redemption fees as provided in prior school year withheld est (revenue on withheld MVLR) bond proceeds on refunded bonds Description Redemption fees as provided in prior school year	4,016.22 - - - - -	- - - - - - - -
Account # 7200/310 3323 To record amoin Article XII, \$ Fund 210 Del Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record debearnings, relaction record debearnings, relaction record advance refur agent. Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded Premium of Less: Principal p Interest ex Dues and Payments	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. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash It service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ading cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Id balance as provided in prior school year In the description On of activity in fund 210, Debt Service: In the description of the descriptio	4,016.22 - - - - - -	4,016.22
Account # 7200/310 3323 To record amoin Article XII, 5 Fund 210 Del Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record debearnings, relaadvance refuragent. Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded Premium of Less: Principal p Interest ex Dues and Payments Dues and Payments Dues and Discount of	Description Professional and Technical Services	4,016.22 - - - - -	- - - - - - - - - - -
Account # 7200/310 3323 To record amon an Article XII, S Fund 210 Del Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record debearnings, relaced advance refur agent. Reconciliation Beginning fun Plus: CO&DS w Bond inter Refunded Premium of Less: Principal p Interest ex Dues and Payments Dues and	Description Professional and Technical Services	4,016.22	- - - - - - - - - -

Hernando County School District

Filing 119 Capital Projects, OCBI Bends Account Description 110X	Entries recu	Iting from hand issuance and refunding:	Dobit	Crodit
Account# Description			<u>Debit</u>	<u>Credit</u>
1932 1932				
20207973 Dues and Fees (issuance costs - underwinder discount) -			_	
	9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
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Bond interest (revenue on withheld MVLR) Refunded bond proceeds Premium on refunded bonds Less: Principal payments 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 14.39 14.39 16.300.00 16.300		vithheld		211 060 97
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 - Less: 163,000.00 163,000.				
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				14.39
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 163,000.00 52,991.05 93.56 Payments to refunded bonds escrow agent - Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds	Refunded			-
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				
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	Premium			162 000 00
Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds	Premium Less: Principal	· · · ·		
Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	Premium Less: Principal Interest e	xpenditure		52,991.05
Discount on refunded bonds	Premium Less: Principal Interest e Dues and	xpenditure I fees (fees on bond interest above)		52,991.05
	Premium Less: Principal Interest e Dues and Payments	xpenditure I fees (fees on bond interest above) s to refunded bonds escrow agent		52,991.05
<u></u>	Premium Less: Principal Interest e Dues and Payments Dues and	xpenditure I fees (fees on bond interest above) s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees)		52,991.05
	Premium Less: Principal Interest e Dues and Payments Dues and Discount	xpenditure I fees (fees on bond interest above) Is to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) I feen on refunded bonds	_	52,991.05 93.56 - - -
	Premium Less: Principal Interest e Dues and Payments Dues and Discount	xpenditure I fees (fees on bond interest above) Is to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) I feen on refunded bonds		52,991.05 93.56 - - -

	lting from bond issuance and refunding:	Debit	Credit
	-	Depit	<u>Credit</u>
	pital Projects, COBI Bonds Description		
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 2020-21 fiscal year.		-
	bt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
2210	Accided interest Payable (Sinking Pund Accidals)		-
	funding for the 2020-21 fiscal year.		
<u>Fund 210 De</u>	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	-	_
3713 3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		
	oond refunding for the 2020-21 fiscal year.		
<u>Fund 210 De</u>	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	_
	nterest for the 2020-21 fiscal year.		-
	,		
Year-end ent		<u>Debit</u>	<u>Credit</u>
	pital Projects, CO&DS		
Account #	<u>Description</u>	007.404.05	
11XX 1220	Cash Due from Other Agencies	387,404.25	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	- 428.31	
9200/730	Interest	720.31	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		381,403.82
3325	Interest on Undistributed CO&DS		6,428.74
orecord CC	&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
2002	CO&DS Distributed		
3321			-
3321 3325	Interest on Undistributed CO&DS		-
3321 3325 To record PY	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		-
3321 3325 To record PY investment ea	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
3321 3325 To record PY investment ea Fund 100 Ge	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund		:
3321 3325 To record PY investment ea Fund 100 Ge Account #	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Eneral Fund Description		-
3321 3325 To record PY nvestment ea Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS disbursements, and arnings. Interest on Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS disbursements. Interest on Undistributed CO&DS disbursement	5,808.18	
3321 3325 Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Description Description Professional and Technical Services CO&DS Withheld for Administration	5,808.18	5,808.18
3321 3325 Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 Fo record am	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 disbursements, and Description Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided	5,808.18	5,808.18
3321 3325 Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII,	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS disbursements, an	5,808.18	5,808.18
3321 3325 Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS 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 disbursements, and arnings. Interest on Unavailable, CO&DS disbursements, and arnings. Inter	5,808.18	5,808.18
3321 3325 Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account #	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS disbursements, an	5,808.18	5,808.18
3321 3325 Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account #	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 Interest on Undistributed CO&DS Description Interest on Undistributed CO&DS Interest on Undistributed CO&DS Interest on Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Interest on Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Interest on Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Interest on Unavailable, CO&DS disbursements, and arnings. Interest on Unavailable, CO&DS disbursements	5,808.18 - -	5,808.18
3321 3325 To record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	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 provided Section 9, Subsection (d) of the Florida Constitution. Interest Bedemption of Principal Interest SBA Sinking Fund Administration Fees	5,808.18 - - -	5,808.18
3321 3325 Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/730 9299/761	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 Ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	5,808.18 - - - - -	5,808.18
3321 3325 To record PY investment ea 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	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 Ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	5,808.18 - - - - - -	5,808.18
3321 3325 To record PY investment ea 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	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS disbursements, and arnings. Interest Services Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	5,808.18 - - - - -	5,808.18
3321 3325 To record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 9210 1114	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 provided 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	5,808.18 - - - - -	5,808.18 - -
3321 3325 To record PY investment ea 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. Interest on Undistributed CO&DS disbursements, and arnings. Interest Services Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	5,808.18 - - - - - -	5,808.18 - - - -
3321 3325 To record PY investment ea 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	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS disbursements, and arnings. Interest CO&DS disbursements, and arnings. Interest CO&DS disbursements, and dispute the composition of the compositi	5,808.18 - - - - - -	5,808.18
3321 3325 To record PY investment ea 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	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 provided 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	5,808.18 - - - - - -	5,808.18 - - - -
3321 3325 To record PY investment ea 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	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS disbursements, and arnings. Interest CO&DS disbursements, and arnings. Interest CO&DS disbursements, and arnings. Interest CO&DS Withheld Services CO&DS Withheld for Administration Interest CO&DI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment	5,808.18 - - - - - -	5,808.18 - - - -
3321 3325 To record PY investment ea 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	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS disbursements, and arnings. Interest of Co&DS disbursements, and arnings. Interest of Co&DS disbursements, and arnings. Description Redemption of MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest of CoBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	5,808.18 - - - - - -	5,808.18 - - -
3321 3325 To record PY investment ea 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	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS disbursements, and arnings. Interest of Co&DS disbursements, and arnings. Interest of Co&DS disbursements, and arnings. Description Redemption of MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest of CoBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	5,808.18 - - - - - -	5,808.18
3321 3325 To record PY Investment earlings, reladings, relatings, reladings, relatings,	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 provided Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	5,808.18 - - - - -	- - - - - - -
3321 3325 To record PY investment ea 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:	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 provided Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash 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 Interest SBA Sinking Fund 210, Debt Service: Indicate the Administration of the Service of the S	5,808.18 - - - - - -	5,808.18
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9209/761 9210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS v	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 provided Section 9, Subsection (d) of the Florida Constitution. Interest Section of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest SBA Sinking Fund 210, Debt Service: Indicate the description of the prior school year withheld	5,808.18 - - - - - -	5,808.18
3321 3325 To record PY investment ea 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 v Bond inte	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services	5,808.18 - - - - - -	- - - - - - -
3321 3325 To record PY investment experiment	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services	5,808.18 - - - - - -	5,808.18
3321 3325 To record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 9210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services	5,808.18	5,808.18
3321 3325 To record PY investment ea 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 v Bond inte Refunded Premium Less:	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) It bond proceeds On refunded bonds	5,808.18 - - - - - -	5,808.18
3321 3325 Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 9210 1114 3322 3326 11XX Fo record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal	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 provided Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) It bond proceeds On refunded bonds	5,808.18	5,808.18
3321 3325 To record PY Investment ea 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 v Bond inte Refunded Premium Less: Principal Interest e	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 provided Section 9, Subsection (d) of the Florida Constitution. Interest Secription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld rest (revenue on withheld MVLR) I bond proceeds On refunded bonds Payments	5,808.18	5,808.18
3321 3325 To record PY Investment ea 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:	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 provided Section 9, Subsection (d) of the Florida Constitution. Interest BESERICOBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) It bond proceeds On refunded bonds Payments Expenditure If ees (fees on bond interest above) Interest of prior descriptions on the payments of the pa	5,808.18 - - - - -	5,808.18
3321 3325 To record PY Investment ea 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 v Bond inte Refunded Premium Less: Principal Interest ea Dues and Payments Dues and	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 provided Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) Interest (revenu	5,808.18	- - - - - - - - - - - - - -
3321 3325 To record PY Investment ea 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 v Bond inte Refunded Premium Less: Principal Interest ea Dues and Payments Dues and	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 provided Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indibalance as provided in prior school year withheld rest (revenue on withheld MVLR) It bond proceeds On refunded bonds Payments xpenditure (fees (fees on bond interest above) Set to refunded bonds escrow agent If fees on refunded bonds (admin and underwriter fees) On refunded bonds (admin and underwriter fees)	5,808.18	5,808.18

Hillsborough County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca Account #	apital Projects, COBI Bonds Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3711 3791	Premium on Sale of Bonds		-
	ey bond issues for the 2020-21 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)		-
No current re	efunding for the 2020-21 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
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 2020-21 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued II	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	6,418,501.20	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	- 8,835.20	
3200/130	·	0,000.20	
9200/710	Interest		
2632	Interest Deferred Revenues - Unavailable		-
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		6,294,722.75
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		- 6,294,722.75 132,613.65
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.		
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 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.	-	
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 OPERITED Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services	119,812.59	132,613.65
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	119,812.59	
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 OPERITED Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services	119,812.59	132,613.65
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e. Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided	119,812.59	132,613.65
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 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 nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	119,812.59	132,613.65
2632 3321 3325 To record CC 2632 3321 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	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided Section 9, Subsection (d) of the Florida Constitution. Postription Redemption of Principal	1,215,000.00	132,613.65
2632 3321 3325 To record CC 2632 3321 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	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided Section 9, Subsection (d) of the Florida Constitution. Pett Service, SBE/COBI Bonds Description Redemption of Principal Interest	1,215,000.00 389,887.86	132,613.65
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 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 Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,215,000.00	132,613.65
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 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 Hounts withheld from MVLR for actual 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	1,215,000.00 389,887.86 694.28	132,613.65
2632 3321 3325 To record CC 2632 3321 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	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,215,000.00 389,887.86	132,613.65
2632 3321 3325 To record CC 2632 3321 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	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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	1,215,000.00 389,887.86 694.28	132,613.65 - - - 1,572,970.66
2632 3321 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	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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	1,215,000.00 389,887.86 694.28	132,613.65 - - - 1,572,970.66 106.82
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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	1,215,000.00 389,887.86 694.28	132,613.65 - - - 1,572,970.66
2632 3321 3325 To record CC 2632 3321 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 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. 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 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	1,215,000.00 389,887.86 694.28	132,613.65 - - - 1,572,970.66 106.82
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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	1,215,000.00 389,887.86 694.28	132,613.65 - - - 1,572,970.66 106.82
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e. Fund 100 Ge Account # 7200/310 3323 To record am 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	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 atted fees, reversal of accrued interest, and transfer of prior year	1,215,000.00 389,887.86 694.28	132,613.65 - - - 1,572,970.66 106.82
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e. Fund 100 Ge Account # 7200/310 3323 To record am 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.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 atted fees, reversal of accrued interest, and transfer of prior year	1,215,000.00 389,887.86 694.28	132,613.65 - - - 1,572,970.66 106.82
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e. Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, relaadvance refuagent. 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 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	1,215,000.00 389,887.86 694.28	132,613.65 - - - 1,572,970.66 106.82
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e. Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, relaadvance refuadent. 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 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 Description SBA Sinking Fund Earnings Cash Description One of activity in fund 210, Debt Service: Indiana Span Service: Indiana Span Service in Fees Indiana Span Service Indiana Service: Indiana Span Service Indiana Service: Indiana Span Service Indiana Service: Indiana Span Service Indiana S	1,215,000.00 389,887.86 694.28	132,613.65 - - 1,572,970.66 106.82 35,138.06
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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 delearnings, relaadvance refuadent. 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 Inounts withheld from MVLR for actual administration fees as provided 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 ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, 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	1,215,000.00 389,887.86 694.28	132,613.65 - - 1,572,970.66 106.82 35,138.06 198,952.10 1,572,970.66
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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 de earnings, rela advance refu agent. Reconciliation Beginning fun Plus: CO&DS v Bond inte	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 SBA Sinking Fund Earnings Cash Description SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Prior year Inding Cash with fiscal agent to payments of refunded bonds escrow Description SBE/COBI Bonds Description Redemption of Prior year Inding Cash with fiscal agent to payments of refunded bonds escrow Description Redemption of Prior SBE/COBI Bonds Description Redemption	1,215,000.00 389,887.86 694.28	132,613.65 - - 1,572,970.66 106.82 35,138.06
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e. Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 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 v Bond inter Refunded	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided 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 ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, 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	1,215,000.00 389,887.86 694.28	132,613.65 - - 1,572,970.66 106.82 35,138.06 198,952.10 1,572,970.66
2632 3321 3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliation Plus: CO&DS v Bond inter Refunded	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indicated the service of the payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indicated fees, reversal of accrued interest, 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 as provided in prior school year withheld brest (revenue on withheld MVLR) It bond proceeds	1,215,000.00 389,887.86 694.28	132,613.65 - - 1,572,970.66 106.82 35,138.06 198,952.10 1,572,970.66
2632 3321 3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliation Beginning fun Plus: CO&DS v Bond inte Refunded Premium Less: Principal	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 One Service Payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Individual cash on withheld MVLR) Individual cash on withheld bonds Individual cash on withheld MVLR) Individual cash on withheld MVLR Individual cash on withheld Co&D Individual cash on withheld Co&D Individual cash on withheld Co&D Indiv	1,215,000.00 389,887.86 694.28	132,613.65 1,572,970.66
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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 de earnings, rela advance refu agent. Reconciliation Beginning fun Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest 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. 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. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 withheld prest (revenue on withheld MVLR) It bond proceeds Interest on University in Fund 210, Debt Service in Payments Interest (revenue on withheld MVLR) It bond proceeds Interest (revenue on withheld MVLR) It bond proceeds Interest (revenue on withheld MVLR) It bond proceeds Interest (revenue on withheld MVLR) Interest (revenue on withheld MVLR) It bond proceeds Interest (revenue on withheld MVLR) Interest (revenue on withhel	1,215,000.00 389,887.86 694.28	132,613.65 1,572,970.66
2632 3321 3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliation Plus: CO&DS v Bond interest e Principal Interest e Dues and	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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: India balance as provided in prior school year Withheld Description Descriptio	1,215,000.00 389,887.86 694.28	132,613.65 1,572,970.66
2632 3321 3325 To record CC 2632 3321 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. Reconciliati Beginning fun Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 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 withheld Description Description Description Description Description Description Redemption of Principal Interest Description Description Redemption of Principal Interest Description Descriptio	1,215,000.00 389,887.86 694.28	132,613.65 1,572,970.66
2632 3321 3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. 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 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 Description Redemption of Principal 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 payments with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indication of the Profession of the Polyments of refunded bonds escrow agent of tees (fees on bond interest above) Is to refunded bonds (admin and underwriter fees) On refunded bonds Tees on refunded bonds (admin and underwriter fees)	1,215,000.00 389,887.86 694.28	132,613.65 1,572,970.66

Holmes County School District

	Ilting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2020-21 fiscal year.		-
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds		-
2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2020-21 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2020-21 fiscal year.		
	ebt Service, SBE/COBI Bonds		
	-		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	63,999.16	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	125.84	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		- 62,236.18
3325	Interest on Undistributed CO&DS		1,888.82
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year		
3321	CO&DS Distributed	-	-
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 100 G	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	1,706.49	4 700 40
3323	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided		1,706.49
	Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	47,000.00	
9200/720	Interest	3,903.39	
9200/730	SBA Sinking Fund Administration Fees	21.99	
9299/761	Payments to Refunding Bond Escrow	-	
2210 1114	Accrued Interest Payable Cash with Fiscal/Service Agents	299.88	_
3322	CO&DS Withheld for SBE/COBI Bonds		- 49,823.33
3326	SBA Sinking Fund Earnings	-	3.38
11XX	Cash		1,398.55
	bt service payments, MVLR withheld for debt service, investment		
-	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
	on of activity in fund 210. Dobt Somice:		
Reconciliati	on of activity in fund 210, Debt Service:		1,962.05
	nd balance as provided in prior school year		1,90∠.05
			49,823.33
Beginning fu	withheld		3.38
Beginning fu Plus: CO&DS Bond inte	erest (revenue on withheld MVLR)		
Beginning fu Plus: CO&DS Bond inte Refunde	erest (revenue on withheld MVLR) d bond proceeds		-
Beginning fu Plus: CO&DS Bond inte Refunder Premium	erest (revenue on withheld MVLR)		-
Beginning fu Plus: CO&DS Bond inte Refunder Premium Less:	erest (revenue on withheld MVLR) d bond proceeds on refunded bonds		- - 47 000 00
Beginning fu Plus: CO&DS Bond inte Refunder Premium Less: Principal	erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments		- - 47,000.00 3,903.39
Beginning fu Plus: CO&DS Bond into Refunde Premium Less: Principal Interest of Dues and	erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above)		
Beginning fu Plus: CO&DS Bond into Refunder Premium Less: Principal Interest of Dues and Payment	erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent		3,903.39
Beginning fur Plus: CO&DS Bond into Refunder Premium Less: Principal Interest of Dues and Payment Dues and	erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		3,903.39
Beginning fur Plus: CO&DS Bond into Refunder Premium Less: Principal Interest of Dues and Payment Dues and	erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) on refunded bonds		3,903.39

Entries res		Dahit	المحمادة
	Ilting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2020-21 fiscal year.		-
	ebt Service Current Bond Refunding		
<u>Account #</u> 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		_
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	, , , , , , , , , , , , , , , , , , ,		
No ourront ro	funding for the 2020 24 finest year		
	efunding for the 2020-21 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3702	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	Ass. 334 interest Layable (officing Land Accidate)		-
No advance	bond refunding for the 2020-21 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210 No accrued i	Accrued Interest Payable nterest for the 2020-21 fiscal year.		-
	·		
Year-end en		<u>Debit</u>	Credi
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>	105 500 70	
11XX 1220	Cash Due from Other Agencies	135,539.70	
9200/730	Dues and Fees (Administrative expense)	- 745.18	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		125,100.02 11,184.86
	D&DS disbursements, investment earnings, and treasury fees.		11,104.00
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 100 Ge	eneral Fund		
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	10,105.20	
3323 To record on	CO&DS Withheld for Administration		10,105.20
	nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.		
	. ,		
	ebt Service, SBE/COBI Bonds		
<u>Account #</u> 9200/710	<u>Description</u> Redemption of Principal	426,000.00	
9200/710	Interest	123,647.40	
9200/730	SBA Sinking Fund Administration Fees	237.67	
9299/761	Payments to Refunding Bond Escrow	400 ==	
2210 1114	Accrued Interest Payable Cash with Fiscal/Service Agents	100.70	
	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds		- 538,474.78
3322	SBA Sinking Fund Earnings	-	36.57
	The state of the s		11,474.42
3322 3326 11XX	Cash		
3326 11XX To record de	bt service payments, MVLR withheld for debt service, investment		
3326 11XX To record de earnings, rela	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
3326 11XX To record de earnings, rela advance refu	bt service payments, MVLR withheld for debt service, investment		
3326 11XX To record de earnings, rela advance refu agent.	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		
3326 11XX To record de earnings, relaadvance refuagent. Reconciliati	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:		
3326 11XX To record de earnings, rela advance refuagent. Reconciliati Beginning fu	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		62,763.33
3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the 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:		
3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS v	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the 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:		538,474.78
3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS various Bond inter Refunded	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: Indibation balance as provided in prior school year withheld erest (revenue on withheld MVLR) dibond proceeds		538,474.78
3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS variable Bond interest Refunded Premium	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the 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 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 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 the 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 funded bonds escrow on of activity in funde		538,474.78
3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	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: Indianate as provided in prior school year withheld erest (revenue on withheld MVLR) dibond proceeds on refunded bonds		538,474.78 36.57 - -
3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the 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 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 of activity in fund 210, Debt Service: Indicate the payments of refunded bonds escrow of activity in fund 210, Debt Service: Indicate the payments of refunded bonds escrow of activity in fund 210, Debt Service: Indicate the payments of refunded bonds escrow of activity in fund 210, Debt Service: Indicate the payments of activity in fund 210, Debt Service: Indicate the payments of activity in fund 210, Debt Service: Indicate the payments of activity in fund 210, Debt Service: Indicate the payments of activity in fund 210, Debt Service: Indicate the payments of activity in fund 210, Debt Service: Indicate the payments of activity in fund 210, Debt Service: Indicate the payments of activity in fund 210, Debt Service: Indicate the payments of activity in fund 210, Debt Service: Indicate the payments of activity in fund 210, Debt Service: Indicate the payments of activity in fund 210, Debt Service: Indicate the payments of activity in fund 210, Debt Service: Indicate the payments of activity in fund 210, Debt Se		538,474.78 36.57 - - 426,000.00
3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS variable Bond intereste	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: Indianate as provided in prior school year withheld erest (revenue on withheld MVLR) dibond proceeds on refunded bonds		538,474.78 36.57 - - 426,000.00 123,647.40
3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the bond and a provided in prior school year withheld erest (revenue on withheld MVLR) dibond proceeds on refunded bonds In payments expenditure at fees (fees on bond interest above) as to refunded bonds escrow agent		538,474.78 36.57 - - 426,000.00 123,647.40
3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus:	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, 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 withheld erest (revenue on withheld MVLR) dibond proceeds on refunded bonds payments expenditure diffees (fees on bond interest above) s to refunded bonds escrow agent diffees on refunded bonds (admin and underwriter fees)		538,474.78 36.57 - - 426,000.00 123,647.40
3326 11XX To record de earnings, rela advance refuagent. Reconciliati Beginning fur Plus:	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the bond balance as provided in prior school year withheld erest (revenue on withheld MVLR) dibond proceeds on refunded bonds payments expenditure diffees (fees on bond interest above) as to refunded bonds escrow agent diffees on refunded bonds (admin and underwriter fees) on refunded bonds		62,763.33 538,474.78 36.57 - - 426,000.00 123,647.40 237.67 - - - 51,389.6

Entries resu	Ilting 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		-
	ey bond issues for the 2020-21 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 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2020-21 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	<u>-</u>	
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)		-
ZZ 1U	Accided interest Fayable (Sinking Fund Accidais)		-
No advance	bond refunding for the 2020-21 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210 No accrued i	Accrued Interest Payable nterest for the 2020-21 fiscal year.		-
	•		
Year-end en		<u>Debit</u>	<u>Credit</u>
	apital Projects, CO&DS		
Account #	<u>Description</u>	220 266 74	
11XX 1220	Cash Due from Other Agencies	239,266.74 -	
9200/730	Dues and Fees (Administrative expense)	264.53	
9200/710	Interest	264.53	
	, ,	264.53	- 235,560.78
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	264.53	- 235,560.78 3,970.49
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed	264.53	
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	264.53 -	
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	264.53 -	
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	264.53 -	
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	-	
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.	-	
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 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	3,587.22	3,970.49
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	-	3,970.49
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	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided	-	3,970.49
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 in Article XII,	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided Section 9, Subsection (d) of the Florida Constitution.	-	3,970.49
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 in Article XII, 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. Peneral 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.	-	3,970.49
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 in Article XII,	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided Section 9, Subsection (d) of the Florida Constitution.	-	3,970.49
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 in Article XII, 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. Peneral 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. Pets Service, SBE/COBI Bonds Description Redemption of Principal Interest	-	3,970.49
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 in Article XII, 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. Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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	-	3,970.49
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 in Article XII, 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. Peneral 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. Pets Service, SBE/COBI Bonds Description Redemption of Principal Interest	-	
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 in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided 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	-	3,970.49
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 in Article XII, 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 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	-	3,970.49
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 in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided 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	-	3,970.49
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 in Article XII, Fund 210 De Account # 9200/710 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. 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 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	-	3,970.49
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 in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reli	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for actual administration fees as provided 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 bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	-	3,970.49
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 in Article XII, Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance 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. 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 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	-	3,970.49
9200/710 2632 3321 3325 To record CO 2632 3321 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 de earnings, reliadvance refuagent.	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 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	-	3,970.49
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 in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service:	-	3,970.49
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 in Article XII, 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	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 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	-	3,970.49
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 in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, 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	-	3,970.49
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 in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu Plus: CO&DS v Bond inte	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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: India balance as provided in prior school year Withheld Brest (revenue on withheld MVLR)	-	3,970.49
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 in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent. Reconciliati Beginning fu Plus: CO&DS of Bond inter Refunded	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld Description Descripti	-	3,970.49
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 in Article XII, 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 v Bond inter Refunded Premium	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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: India balance as provided in prior school year Withheld Brest (revenue on withheld MVLR)	-	3,970.49
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 in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadents, reladvance refuadents. Reconciliati Beginning fu Plus: CO&DS v Bond interegrations Refunder Premium 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. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. 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 anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld Description Descripti	-	3,970.49
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadvance refuadent. Reconciliati Beginning fu Plus: CO&DS v Bond interest es	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 withheld Description Des	-	3,970.49
9200/710 2632 3321 3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS v Bond interest e Dues and	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 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 payments expenditure of fees (fees on bond interest above)	-	3,970.49
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 in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadent. Reconciliati Beginning fu Plus: CO&DS v Bond interest e Dues and Payment	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 withheld Description Des	-	3,970.49
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 in Article XII, 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 v Bond interest e Dues and Payment Dues and Payment Dues and	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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. Professional and Technical Services CO&DS Withheld for Administration 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 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: and balance as provided in prior school year withheld reset (revenue on withheld MVLR) d bond proceeds on refunded bonds payments Expenditure If fees on refunded bonds (admin and underwriter fees) on refunded bonds on refunded bonds on refunded bonds Pagental Fund Description Professional and treaster of transfer fees) On refunded bonds	-	3,970.49

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
	pital Projects, COBI Bonds		
Account #	Description Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3711 3791	Premium on Sale of Bonds		-
	ey bond issues for the 2020-21 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description 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	-	_
3713 3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Nia accuracy was	funding for the 2000 Of fined way		
	funding for the 2020-21 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description Cook with Finant/Continue Amente		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance I	bond refunding for the 2020-21 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable	-	-
	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
	upital Projects, CO&DS	<u> </u>	<u> </u>
Account # 11XX	<u>Description</u> Cash		
		73 800 67	
		73,890.67 -	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	73,890.67 - 81.69	
1220 9200/730 9200/710	Due from Other Agencies Dues and Fees (Administrative expense) Interest	- -	
1220 9200/730 9200/710 2632	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	- -	- 72 746 10
1220 9200/730 9200/710 2632 3321	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	- -	
1220 9200/730 9200/710 2632 3321 3325	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	- -	
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.	- -	
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. Deferred Revenues - Unavailable - Prior Year	- -	
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.	- -	
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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	- -	
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 O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Obeferred Revenues - Unavailable, CO&DS disbursements, and	- -	
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 Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	- -	
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.	- -	
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	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 Obeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services	- -	1,226.17 - -
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	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 Obeferred Revenues - Unavailable, CO&DS disbursements, and earnings. Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. Description Professional and Technical Services CO&DS Withheld for Administration	- 81.69	1,226.17 - -
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	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 Obferred 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	- 81.69	1,226.17 - -
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 in Article XII,	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 ODEferred 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 Subsection (d) of the Florida Constitution.	- 81.69	1,226.17 - -
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 in Article XII,	Dues from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided Section 9, Subsection (d) of the Florida Constitution.	- 81.69	1,226.17 - -
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 in Article XII, 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 O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ODeferred 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	- 81.69	1,226.17 - -
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 in Article XII, 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. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts 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	- 81.69	1,226.17 - -
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 in Article XII, 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 ODeferred 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	- 81.69	1,226.17 - -
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 in Article XII, Fund 210 De Account # 9200/720 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. Peneral Fund 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. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 81.69	1,226.17 - -
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 in Article XII, 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 O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ODEferred Revenues - Unavailable, CO&DS disbursements, and arnings. ODEFERRED REVENUES - Unavailable, CO&DS disbursements, and arnings. ODEFERRED REVENUES - Unavailable, CO&DS disbursements, and arnings. ODEFERRED REVENUES - Unavailable of CO&DS disbursements, and arnings. ODEFERRED REVENUES - Unavailable of CO&DS disbursements, and arnings. ODEFERRED REVENUES - Unavailable of CO&DS disbursements, and arnings. ODEFERRED REVENUES - Unavailable of CO&DS disbursements, and arnings. ODEFERRED REVENUES - Unavailable of CO&DS disbursements, and arnings. ODEFERRED REVENUES - Unavailable of CO&DS disbursements, and arnings. ODEFERRED REVENUES - Unavailable of CO&DS disbursements, and arnings. ODEFERRED REVENUES - Unavailable of CO&DS disbursements, and arnings. ODEFERRED REVENUES - Unavailable of CO&DS disbursements, and arnings. ODEFERRED REVENUES - Unavailable of CO&DS disbursements, and arnings. ODEFERRED REVENUES - Unavailable of CO&DS disbursements, and arnings. ODEFERRED REVENUES - Unavailable of CO&DS disbursements, and arnings. ODEFERRED REVENUES - Unavailable of CO&DS disbursements, and arnings. ODEFERRED REVENUES - Unavailable of CO&DS disbursements, and arnings. ODEFERRED REVENUES - Unavailable of CO&DS disbursements, and treasury fees. ODEFERRED REVENUES - Unavailable of CO&DS disbursements, and treasury fees. ODEFERRED REVENUES - Unavailable of CO&DS disbursements, and treasury fees. ODEFERRED REVENUES - Unavailable of CO&DS disbursements, and treasury fees. ODEFERRED REVENUES - Unavailable of CO&DS disbursements, and treasury fees. ODEFERRED REVENUES - Unavailable of CO&DS disbursements, and treasury fees. ODEFERRED REVENUES - Unavailable of CO&DS disbursements, and treasury f	- 81.69	1,226.17 - -
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 in Article XII, Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114	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. 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	- 81.69	1,226.17 - -
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 in Article XII,	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Poeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional Services CO&DS Withheld for Administration fees as provided 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	- 81.69	1,226.17 - -
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 in Article XII, 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 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. 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	- 81.69	1,226.17 - -
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 in Article XII, 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. 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	- 81.69	1,226.17 - -
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 in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, related	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 atted fees, reversal of accrued interest, and transfer of prior year	- 81.69	1,226.17 - -
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 in Article XII, Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del 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. Peneral Fund 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. 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 Revenues - Unavailable For debt service, investment	- 81.69	1,226.17 - -
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 in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, related	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 atted fees, reversal of accrued interest, and transfer of prior year	- 81.69	1,226.17 - -
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 in Article XII, Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del 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 Dounts 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	- 81.69	1,226.17 - -
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment eximates a record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refuagent. Reconciliations	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. 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. 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 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	- 81.69	72,746.19 1,226.17
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 in Article XII, 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:	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indicated the service of the prior school year	- 81.69	1,226.17 - -
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 in Article XII, Fund 210 De Account # 9200/720 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fun Plus: CO&DS v	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 Descriptice 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 withheld	- 81.69	1,226.17 - -
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 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 v Bond inte	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 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 of payments of refunded bonds escrow Denote the service of prior school year withheld brest (revenue on withheld MVLR)	81.69	1,226.17 - -
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 in Article XII, Fund 210 De Account # 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 v Bond inter 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. Description Professional and Technical Services CO&DS Withheld for Administration Description Professional withheld for 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 Dt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: India balance as provided in prior school year Withheld Description on withheld MVLR) Debt Description on on withheld MVLR	81.69	1,226.17 - -
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 in Article XII, Fund 210 De Account # 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 v Bond inter 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. Description Professional and Technical Services CO&DS Withheld for Administration Description 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 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 of payments of refunded bonds escrow Denote the service of prior school year withheld brest (revenue on withheld MVLR)	81.69	1,226.17 - -
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 in Article XII, Fund 210 De Account # 9200/720 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fun Plus: CO&DS v Bond inter Refunded Premium Less: Principal	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: India balance as provided in prior school year withheld bonds Description On of activity in fund 210, Debt Service: India balance as provided in prior school year withheld bonds Description Description Description Redemption of Principal Interest Description Redemption of Principal Interes	81.69	1,226.17 - -
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 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:	Due from Other Agencies 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. 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 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 Reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description Reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description Reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description Reversal of accrued interest, and transfer of prior year and balance as provided in prior school year Withheld Description Reversal of accrued interest, and transfer of prior year and balance as provided in prior school year Withheld Description Reversal of accrued interest, and transfer of prior year and balance as provided in prior school year Withheld Description Reversal of accrued interest, and transfer of prior year and balance as provided in prior school year Withheld Description Reversal of accrued interest, and transfer of prior year Description Reversal of accrued interest, and transfer of prior year Description Reversal of accrued interest, and transfer of prior	81.69	1,226.17 - -
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 in Article XII, Fund 210 De Account # 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 v Bond interest ex Principal Interest ex Dues and	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 WILR 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 Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: and balance as provided in prior school year withheld Interest (revenue on withheld MVLR) Interest (revenue on withheld MVLR) Interest (revenue on bond interest above)	81.69	1,226.17 - -
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 in Article XII, Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fun Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 Fund Earnings Cash Descripti	81.69	1,226.17 - -
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 in Article XII, 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 fun Plus: CO&DS v Bond interest ex Principal Interest ex Dues and Payments Dues and Payments Dues and	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 WILR 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 Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: and balance as provided in prior school year withheld Interest (revenue on withheld MVLR) Interest (revenue on withheld MVLR) Interest (revenue on bond interest above)	81.69	1,226.17 - -

	Lafayette County School District		
Entries resu	llting 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 2020-21 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	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2020-21 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3713 3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	hand refunding for the 2020-21 fiscal year		
	bond refunding for the 2020-21 fiscal year. ebt Service.5BE/COBI Bonds		
Account#	Description		
11XX	Cash	-	
2210 No seeruad i	Accrued Interest Payable nterest for the 2020-21 fiscal year.		-
	·		
Year-end en		<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX 1220	Cash	41,184.44	
	Due from Other Agencies	-	
	•	<i>15.53</i>	
9200/730	Dues and Fees (Administrative expense)	45.53	
	•	45.53	_
9200/730 9200/710 2632 3321	Dues and Fees (Administrative expense) Interest	45.53	- 40,546.54
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	45.53	
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	45.53	- 40,546.54 683.43
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.	45.53 -	
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	45.53 -	
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	45.53 -	
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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 in Article XII, Fund 210 De Account # 9200/730 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati 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. 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. 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, 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 prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure	-	- -
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 in Article XII, Fund 210 De Account # 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 v Bond interest e Dues and	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure of fees (fees on bond interest above)	-	683.43 - -
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 in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuade earnings, reliadvance refuagent. Reconciliati Beginning fur CO&DS v Bond interest earnings Premium Less: Principal Interest earnings Payment	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, 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 prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure	-	683.43 - -
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 in Article XII, 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 v Bond interest e Dues and Payment Dues and Payment Dues and	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 withheld Proceeds On refunded bonds Payments Expenditure Of fees (fees on bond interest above) Storefunded bonds Description Des	-	683.43 - -

Lake County School District

	Ilting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	- -	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2020-21 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)		-
No current re	efunding for the 2020-21 fiscal year.		
	·		
	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)	-	
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)		-
	bond refunding for the 2020-21 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	<u>Cash</u>	702,494.81	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,638.11	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		- 670 <i>E 4E 0E</i>
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		679,545.35 24,587.57
	D&DS disbursements, investment earnings, and treasury fees.		24,367.37
101000140	saze alesaresmente, in recent earninger, and a eacary recei		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
investment e	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
	_		
Fund 100 Ge			
Account #	<u>Description</u>		
7200/310	Professional and Technical Services	22,214.16	00.011.10
3323 To record am	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided		22,214.16
	Section 9, Subsection (d) of the Florida Constitution.		
	· · · · · · · · · · · · · · · · · · ·		
	ebt Service, SBE/COBI Bonds		
Account #	Description Redemption of Principal	615 000 00	
9200/710 9200/720	Redemption of Principal Interest	615,000.00 179,631.68	
9200/720	SBA Sinking Fund Administration Fees	343.92	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	1,231.09	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		779,184.49
3326	SBA Sinking Fund Earnings	-	52.91
11XX Ta waasaad da	Cash		16,969.29
	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow		
agent.	g Solida parinto parinto di totaliada polida dollari		
	ion of activity in firmd 040. Dalet Constant		
	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		90,807.45
Plus:	withhold		770 404 40
COODO	witnneid erest (revenue on withheld MVLR)		779,184.49 52.91
CO&DS v	d bond proceeds		5∠.91 -
Bond inte	a policy proceeds		-
Bond inte Refunded	on refunded bonds		
Bond inte Refunded	•		
Bond inte Refunded Premium Less:	•		615,000.00
Bond inte Refunded Premium Less: Principal Interest e	payments expenditure		179,631.68
Bond inte Refunded Premium Less: Principal Interest e Dues and	payments expenditure d fees (fees on bond interest above)		179,631.68
Bond inte Refunded Premium Less: Principal Interest ed Dues and Payment	payments expenditure d fees (fees on bond interest above) es to refunded bonds escrow agent		179,631.68
Bond inte Refunded Premium Less: Principal Interest ed Dues and Payment Dues and	payments expenditure d fees (fees on bond interest above) es to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		179,631.68
Bond inte Refunded Premium Less: Principal Interest ed Dues and Payment Dues and	payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) on refunded bonds		

Lee County School District

	ulting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	Apital Projects, COBI Bonds Description		
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 2020-21 fiscal year.		-
	ebt Service Current Bond Refunding		
Account # 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
2210	Accorded interest i dyasie (Sinking i dia Accordate)		
No current re	efunding for the 2020-21 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 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 2020-21 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	3,323,247.42	
1220	Due from Other Agencies	-	
9200/730 9200/710	Dues and Fees (Administrative expense)	3,992.82	
9200//10 2632	Interest Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		3,267,309.27
3325	Interest on Undistributed CO&DS		59,930.97
	D&DS disbursements, investment earnings, and treasury fees.		
To record CC	and a second results of the second results and a second results and second results are se		
2632	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
2632 3321	Deferred Revenues - Unavailable - Prior Year	-	:
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	-
2632 3321 3325 To record P\	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and	-	-
2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Of Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.	-	-
2632 3321 3325 To record P\ investment e Fund 100 G e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Of Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.	-	-
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 Of Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. Description Professional and Technical Services	54,145.89	-
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 earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	54,145.89	- - 54,145.89
2632 3321 3325 To record Phinvestment e Fund 100 Go Account # 7200/310 3323 To record an	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Of Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided	- 54,145.89	- - 54,145.89
2632 3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII,	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Of Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	54,145.89	- - 54,145.89
2632 3321 3325 To record Pyinvestment e Fund 100 Get Account # 7200/310 3323 To record an in Article XII,	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. 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.	54,145.89	- - 54,145.89
2632 3321 3325 To record Pyinvestment e Fund 100 Get Account # 7200/310 3323 To record an in Article XII, Fund 210 Det Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. 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 Description		- - 54,145.89
2632 3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Of Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings. Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	255,000.00	- - 54,145.89
2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Of Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest		- - 54,145.89
2632 3321 3325 To record Phinvestment e Fund 100 Get Account # 7200/310 3323 To record an in Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Of Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings. Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	255,000.00 40,003.39	- - 54,145.89
2632 3321 3325 To record P\ investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, 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 earnings. 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	255,000.00 40,003.39	- - 54,145.89
2632 3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	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 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	255,000.00 40,003.39 127.24	_
2632 3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, 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 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	255,000.00 40,003.39 127.24	- 288,270.84
2632 3321 3325 To record P\ investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, 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 earnings. 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	255,000.00 40,003.39 127.24	- 288,270.84 19.58
2632 3321 3325 To record Pyinvestment e Fund 100 Get Account # 7200/310 3323 To record an in Article XII, Fund 210 Det 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 earnings. eneral 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. entry Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	255,000.00 40,003.39 127.24	- 288,270.84
2632 3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 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 earnings. 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	255,000.00 40,003.39 127.24	- 288,270.84 19.58
2632 3321 3325 To record P\ investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings. 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 Obtservice, investment	255,000.00 40,003.39 127.24	- 288,270.84 19.58
2632 3321 3325 To record P\ investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings. 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 lated fees, reversal of accrued interest, and transfer of prior year	255,000.00 40,003.39 127.24	- 288,270.84 19.58
2632 3321 3325 To record Pyinvestment e Fund 100 Get Account # 7200/310 3323 To record an in Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings. 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 lated fees, reversal of accrued interest, and transfer of prior year	255,000.00 40,003.39 127.24	- 288,270.84 19.58
2632 3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent. Reconciliati	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 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 Obtservice 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:	255,000.00 40,003.39 127.24	288,270.84 19.58 7,140.09
2632 3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent. Reconciliati	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and sarnings. / Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. / Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Let service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	255,000.00 40,003.39 127.24	- 288,270.84 19.58
2632 3321 3325 To record Pyinvestment e Fund 100 Get Account # 7200/310 3323 To record an in Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent. Reconciliati Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable - 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 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 Let 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 / Long of activity in fund 210, Debt Service: In the balance as provided in prior school year withheld	255,000.00 40,003.39 127.24	288,270.84 19.58 7,140.09 20,617.63 288,270.84
2632 3321 3325 To record Pyinvestment e Fund 100 Get Account # 7200/310 3323 To record an in Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent. Reconciliati Beginning fur Plus: CO&DS y Bond inter	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and diarnings. 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 Obtservice 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 Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld Brest (revenue on withheld MVLR)	255,000.00 40,003.39 127.24	288,270.84 19.58 7,140.09
2632 3321 3325 To record Pyinvestment e Fund 100 Get Account # 7200/310 3323 To record an in Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent. Reconciliati Beginning fur Plus: CO&DS y Bond inter Refunded	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and paramings. / Deferred 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 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 CO&DS 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 Interest I	255,000.00 40,003.39 127.24	288,270.84 19.58 7,140.09 20,617.63 288,270.84
2632 3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent. Reconciliati Beginning fur Plus: CO&DS y Bond interefunder Premium	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and diarnings. 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 Obtservice 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 Ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld Brest (revenue on withheld MVLR)	255,000.00 40,003.39 127.24	288,270.84 19.58 7,140.09 20,617.63 288,270.84
2632 3321 3325 To record Pyinvestment e Fund 100 Get Account # 7200/310 3323 To record an in Article XII, Fund 210 Det Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadent. Reconciliati Beginning fur Plus: CO&DS Sond interestination Refunder Premium Less:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed 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. pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash public service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, 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	255,000.00 40,003.39 127.24	288,270.84 19.58 7,140.09 20,617.63 288,270.84 19.58
2632 3321 3325 To record Pyinvestment e Fund 100 Get Account # 7200/310 3323 To record an in Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadent. Reconciliati Beginning fur Plus: CO&DS Sond interestinated Premium Less: Principal	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arrings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as 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 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 withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments	255,000.00 40,003.39 127.24	288,270.84 19.58 7,140.09 20,617.63 288,270.84 19.58
2632 3321 3325 To record Pyinvestment e Fund 100 Get Account # 7200/310 3323 To record an in Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuade earnings, reliadvance refuagent. Reconciliati Beginning fur Plus: CO&DS y Bond interest earnings and interest earnings	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed 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. pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash public service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, 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	255,000.00 40,003.39 127.24	288,270.84 19.58 7,140.09 20,617.63 288,270.84 19.58
2632 3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadents, reliadvance refuagent. Reconciliati Beginning fure Plus: CO&DS you be and interest expression of the premium Less: Principal Interest expues and Payment	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 provided Section 9, Subsection (d) of the Florida Constitution. pets Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year	255,000.00 40,003.39 127.24	288,270.84 19.58 7,140.09 20,617.63 288,270.84 19.58 - - 255,000.00 40,003.39
2632 3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadents. Reconciliati Beginning fu Plus: CO&DS: Bond interest expression of the premium Less: Principal Interest expues and Payment Dues	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 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 but service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow / On of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent d fees (fees on refunded bonds (admin and underwriter fees)	255,000.00 40,003.39 127.24	288,270.84 19.58 7,140.09 20,617.63 288,270.84 19.58 - - 255,000.00 40,003.39
2632 3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadents. Reconciliati Beginning fu Plus: CO&DS: Bond interest expression Less: Principal Interest expression Payment Dues and	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 provided Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds	255,000.00 40,003.39 127.24	288,270.84 19.58 7,140.09 20,617.63 288,270.84 19.58 - - 255,000.00 40,003.39

Leon County School District

	pital Projects, COBI Bonds		<u>Credit</u>
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2020-21 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description Microslandous Principal/Interact Correct Before ding		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	_	
3299/092 3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
2210	Accided interest i ayable (diriking i una Accidais)		
No current re	funding for the 2020-21 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2020-21 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	
	nterest for the 2020-21 fiscal year.		-
10 40014041	The foot for the 2020 21 hoods your.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
- 	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	1 224 611 30	
1220	Due from Other Agencies	1,224,611.30 -	
9200/730	Dues and Fees (Administrative expense)	- 1,498.80	
9200/730	Interest	1,730.00	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		1,203,613.56
3325	Interest on Undistributed CO&DS		22,496.54
	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 Fo record PY nvestment e	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		
3325 Fo record PY nvestment e Fund 100 Ge	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund		
3325 Fo record PY nvestment e Fund 100 Ge Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description	20.204.57	
3325 Fo record PY nvestment e Fund 100 Ge Account # 7200/310	Description Professional and Technical Services	20,324.97	20.00:-
3325 Fo record PY nvestment 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	20,324.97	20,324.97
3325 Fo record PY nvestment e Fund 100 Ge Account # 7200/310 3323 Fo record am	Description Professional and Technical Services CO&DS Withheld for Administration fees as provided	20,324.97	20,324.97
3325 Fo record PY nvestment e Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII,	Description Professional and Technical Services CO&DS Withheld for Administration Founds withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	20,324.97	20,324.97
3325 Fo record PY nvestment e Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII,	Description Professional and Technical Services CO&DS Withheld for Administration fees as provided	20,324.97	20,324.97
3325 Fo record PY nvestment e Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De	Description Professional and Technical Services CO&DS Withheld for Administration Founds withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	20,324.97	20,324.97
3325 Fo record PY nvestment e Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account #	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.	20,324.97	20,324.97
3325 Fo record PY nvestment e Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account #	Description Professional and Technical Services CO&DS Withheld for Administration Pounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. But Service, SBE/COBI Bonds Description		20,324.97
3325 Fo record PY nvestment e Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710	Description Professional and Technical Services CO&DS Withheld for Administration Pounts 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	100,000.00	20,324.97
3325 Fo record PY nvestment e Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720	Description Professional and Technical Services CO&DS Withheld for Administration Pounts 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	100,000.00 33,519.00	20,324.97
3325 Fo record PY nvestment e Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Description Professional and Technical Services CO&DS Withheld for Administration Pounts 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	100,000.00 33,519.00	20,324.97
3325 Fo record PY nvestment e Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Description Counts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description 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	100,000.00 33,519.00 57.85	20,324.97
3325 Fo record PY nvestment e Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 9210 1114	Description Professional and Technical Services CO&DS Withheld for Administration Pounts withheld from MVLR for actual administration fees as provided 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	100,000.00 33,519.00 57.85	20,324.97 - 131,059.47
3325 Fo record PY nvestment e Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 9210 1114	Description Professional and Technical Services CO&DS Withheld for Administration Pounts withheld from MVLR for actual 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	100,000.00 33,519.00 57.85	_
3325 To record PY nvestment e Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 9210 1114 3322 3326	Description Professional and Technical Services CO&DS Withheld for Administration Pounts withheld from MVLR for actual 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	100,000.00 33,519.00 57.85	- 131,059.47
3325 Fo record PY nvestment e Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9209/761 9210 1114 3322 3326 11XX	Description Ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Ounts 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	100,000.00 33,519.00 57.85	131,059.47 8.90
3325 Fo record PY nvestment e Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 9210 1114 3322 3326 11XX Fo record de	Description Professional and Technical Services CO&DS Withheld for Administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Pescription Poscription Professional and Technical Services CO&DS Withheld for Administration fees as provided 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	100,000.00 33,519.00 57.85	131,059.47 8.90
3325 Fo record PY nvestment e Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 9210 1114 9322 3326 11XX Fo record de earnings, relie	Description Professional and Technical Services CO&DS Withheld for Administration Pounts withheld from MVLR for actual administration fees as provided 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	100,000.00 33,519.00 57.85	131,059.47 8.90
3325 Fo record PY nvestment e Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 9210 1114 3322 3326 11XX Fo record de earnings, relacted advance refu	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. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	100,000.00 33,519.00 57.85	131,059.47 8.90
3325 Fo record PY nvestment e Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 9210 1114 3322 3326 11XX Fo record de earnings, reliadvance refuesent.	Description Professional and Technical Services CO&DS Withheld for Administration fees as provided 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 Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to 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 Prin	100,000.00 33,519.00 57.85	131,059.47 8.90
3325 Fo record PY nvestment e Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 9210 1114 3322 3326 11XX Fo record de earnings, reladvance refue agent. Reconciliati	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 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	100,000.00 33,519.00 57.85	131,059.47 8.90 2,878.92
To record PY nvestment e Fund 100 Get Account # 7200/310 3323 To record am n Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 9210 1114 3322 3326 11XX To record de earnings, relacted and earnings, relacted advance refue agent. Reconciliations	Description Professional and Technical Services CO&DS Withheld for Administration fees as provided 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 Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to 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 Prin	100,000.00 33,519.00 57.85	131,059.47 8.90
To record PY nvestment e Fund 100 Get Account # 7200/310 3323 To record am n Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 9210 1114 3322 3326 11XX To record de earnings, reladvance refue agent. Reconciliation Beginning fur Plus:	Poeferred Revenues - Unavailable, CO&DS disbursements, and armings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional 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 Description Company of the Florida Constitution. Pet Service, SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Company of the Florida Constitution. Pet Service Payments of Ferunded Bonds escrow Company of the Florida Constitution fees as provided in prior school year	100,000.00 33,519.00 57.85	131,059.47 8.90 2,878.92 16,893.67
To record PY nvestment e Fund 100 Get Account # 7200/310 3323 To record am n Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 9210 1114 3322 3326 11XX To record det earnings, related advance refue agent. Reconciliation Beginning fur Plus: CO&DS v	Poeferred Revenues - Unavailable, CO&DS disbursements, and armings. Peneral Fund 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. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to 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. Pet Service, SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Company of the Florida Constitution for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and inding cash with fiscal agent to payments of refunded bonds escrow Company of the Florida Constitution for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Company of Com	100,000.00 33,519.00 57.85	131,059.47 8.90 2,878.92 16,893.67 131,059.47
To record PY nvestment e Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refueled advance refueled advanc	Poeferred Revenues - Unavailable, CO&DS disbursements, and armings. Peneral Fund 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. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Company Fund Earnings Cash Company Fund Earnings Company Fund Earning Company Fund	100,000.00 33,519.00 57.85	131,059.47 8.90 2,878.92 16,893.67
To record PY nvestment e Fund 100 Ge Account # 7200/310 3323 To record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refueled advance refueled advanc	Poeferred Revenues - Unavailable, CO&DS disbursements, and armings. Peneral Fund 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. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to 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. Pet Service, SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Company of the Florida Constitution for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and inding cash with fiscal agent to payments of refunded bonds escrow Company of the Florida Constitution for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Company of Com	100,000.00 33,519.00 57.85	131,059.47 8.90 2,878.92 16,893.67 131,059.47
To record PY nvestment e Fund 100 Get Account # 7200/310 3323 To record am n Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 9210 1114 3322 3326 11XX To record de earnings, reladvance refue agent. Reconciliati Beginning fur Plus: CO&DS variable and earning fur Plus: CO&DS variable and earni	Poeferred Revenues - Unavailable, CO&DS disbursements, and armings. Peneral Fund 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. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Company Fund Earnings Cash Company Fund Earnings Company Fund Earning Company Fund	100,000.00 33,519.00 57.85	131,059.47 8.90 2,878.92 16,893.67 131,059.47
To record PY nvestment e Fund 100 Get Account # 7200/310 3323 To record am n Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 9210 1114 3322 3326 11XX To record de earnings, reladvance refue agent. Reconciliati Beginning fur Plus: CO&DS variable and earning fur Plus: CO&DS variable and earni	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 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 Description SBA Sinking Fund Earning	100,000.00 33,519.00 57.85	131,059.47 8.90 2,878.92 16,893.67 131,059.47
To record PY nvestment e Fund 100 Get Account # 7200/310 3323 To record am n Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 9210 1114 3322 3326 11XX To record de earnings, relaction rec	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 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 Description SBA Sinking Fund Earning	100,000.00 33,519.00 57.85	131,059.47 8.90 2,878.92 16,893.67 131,059.47
To record PY nvestment e Fund 100 Get Account # 7200/310 3323 To record am n Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 9210 1114 3322 3326 11XX To record de earnings, reladad ance refue advance refue agent. Reconciliati Beginning fur Plus: CO&DS variable and interest earnings an	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 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 Description SBA Sinking Fund Earnings Cash CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Coash	100,000.00 33,519.00 57.85	131,059.47 8.90 2,878.92 16,893.67 131,059.47 8.90 - - 100,000.00 33,519.00
To record PY nvestment e Fund 100 Get Account # 7200/310 3323 To record am n Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 9210 1114 3322 3326 11XX To record de earnings, reladavance refue agent. Reconciliati Beginning fur Plus: CO&DS v Bond interest en Dues and	Description Professional and Technical Services CO&DS Withheld for Administration 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 SBA Sinking Fund Administration Fees Payments to 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 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 Company of activity in fund 210, Debt Service: Company of activity in fund 210, De	100,000.00 33,519.00 57.85	131,059.47 8.90 2,878.92 16,893.67 131,059.47 8.90 - - 100,000.00
To record PY nvestment e Fund 100 Get Account # 7200/310 3323 To record am n Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 9210 1114 3322 3326 11XX To record determings, related and ende ende ende ende ende ende end	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 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 Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description	100,000.00 33,519.00 57.85	131,059.47 8.90 2,878.92 16,893.67 131,059.47 8.90 - - 100,000.00 33,519.00
To record PY nvestment e Fund 100 Get Account # 7200/310 3323 To record am n Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 9210 1114 3322 3326 11XX To record de earnings, reladvance refue advance refue advance refue agent. Reconciliati Beginning fun Plus: CO&DS v Bond interest earnings and payment Dues Account Payment Payme	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 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 Description SBA Sinking Fund Earning SB	100,000.00 33,519.00 57.85	131,059.47 8.90 2,878.92 16,893.67 131,059.47 8.90 - - 100,000.00 33,519.00
To record PY nvestment e Fund 100 Get Account # 7200/310 3323 To record am n Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 9210 1114 3322 3326 11XX To record de earnings, reladvance refue advance refue advance refue agent. Reconciliati Beginning fun Plus: CO&DS v Bond interest earnings and payment Dues Account Payment Payme	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 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 Obstrict Service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow For of activity in fund 210, Debt Service: Indicated the service on withheld MVLR of the bond proceeds on refunded bonds Payments Pa	100,000.00 33,519.00 57.85	131,059.47 8.90 2,878.92 16,893.67 131,059.47 8.90 - - 100,000.00 33,519.00

Levy County School District

	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		-
Account #	Description 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 2020-21 fiscal year.		-
	bt Service Current Bond Refunding		
<u>Account #</u> 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	·		
	funding for the 2020-21 fiscal year.		
<u>Fund 210 De</u>	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 2020-21 fiscal year.		
	· · · · · · · · · · · · · · · · · · ·		
	bt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable	-	
No accrued ir	nterest for the 2020-21 fiscal year.		
Year-end ent	ries:	<u>Debit</u>	Credit
	pital Projects, CO&DS	<u> </u>	<u> </u>
Account # 11XX	<u>Description</u> Cash	184,567.60	
1220	Due from Other Agencies	104,507.00	
9200/730	Dues and Fees (Administrative expense)	204.05	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		- 181,708.86
3325	Interest on Undistributed CO&DS		3,062.79
	&DS disbursements, investment earnings, and treasury fees.		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
0000	D. Correll D. Correct Horoschiller D. C. Verre		
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
	OCADO DISTINUICA		-
	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 ea Fund 100 Ge	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
3325 To record PY investment ea Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Internal Fund Description Professional and Technical Services	2,767.14	-
3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Ineral Fund Description Professional and Technical Services CO&DS Withheld for Administration	2,767.14	2,767.14
3325 To record PY investment ea 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 ounts withheld from MVLR for actual administration fees as provided	2,767.14	2,767.14
3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Ineral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	2,767.14	2,767.14
To record PY investment ease Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interal Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interaction of the Service of the	2,767.14	2,767.14
3325 To record PY investment ease Fund 100 Gest Account # 7200/310 3323 To record among in Article XII, Fund 210 Desert # Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Ineral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	2,767.14	2,767.14
To record PY investment earners fund 100 Ge Account # 7200/310 3323 To record among fin Article XII, 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 ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Internal but service is a service of the servic	2,767.14	2,767.14
To record PY investment earner 100 Ge Account # 7200/310 3323 To record among Article XII, 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 ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest	2,767.14 - - -	2,767.14
To record PY investment earner fund 100 Ge Account # 7200/310 3323 To record amin Article XII, 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 ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Internal but service is a service of the servic	2,767.14 - - - -	2,767.14
3325 To record PY investment earner from 100 Ge Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Ineral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	2,767.14 - - - - - -	2,767.14
3325 To record PY investment earline from 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	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Ineral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest Sedemption Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	2,767.14 - - - - -	2,767.14
3325 To record PY investment earner from 100 Ge Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Internal Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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	2,767.14 - - - - -	2,767.14 - -
3325 To record PY investment earline from 100 Ge Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Ineral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest Sedemption Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	2,767.14 - - - - -	- 2,767.14 - - -
3325 To record PY investment earline from 100 Ge Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Ineral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest Sedemption Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	2,767.14 - - - - -	2,767.14 - - - -
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To record PY investment earnings, reladinged and vance refusion vestment earnings, reladinged and varied advance refusion vestment earnings, reladinged and vance refusion vestment earnings, reladinged earnings, relatinged earnings, relatings,	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Internal Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment	2,767.14 - - - - -	2,767.14 - - - -
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To record PY investment earnings, reladvance refused and vance refused and ref	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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Denotativity in fund 210, Debt Service: and balance as provided in prior school year	2,767.14 - - - - -	- - - - - - -
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To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record amin 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 v Bond inte Refunded	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interal Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) I bond proceeds	2,767.14	- - - - - - - - -
To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record amin 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 v Bond inte Refunded	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 provided 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 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 trest (revenue on withheld MVLR)	2,767.14	- - - - - - - - -
To record PY investment ear Fund 100 Ge Account # 7200/310 3323 To record amin 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 v Bond inter Refunded Premium Less: Principal prin	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interal Fund Description Professional and Technical Services	2,767.14	- - - - - - - - -
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To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record amin 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 v Bond inte Refunded Premium Less: Principal Interest earnings and	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interal Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow In of activity in fund 210, Debt Service: Indicated bonds Description Indicated fees are provided in prior school year Withheld Interest (revenue on withheld MVLR) In bond proceeds In our refunded bonds Description Description Professional and Technical Services Advantage as provided in prior school year Withheld The provided fees on bond interest above)	2,767.14	- - - - - - - - - - - - -
To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record amin 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. Reconciliative Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest earnings and Payments	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Internal Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided 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 of activity in fund 210, Debt Service: Indicated fees are provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds Payments approach interest above) Is to refunded bonds escrow agent	2,767.14	- - - - - - - - - - - - -
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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 2020-21 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)		-
No current re	funding for the 2020-21 fiscal year.		
	·		
	bt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	- -	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		<u>-</u>
I U	Additional interest Fayable (officing Fully Addition)		-
No advance l	oond refunding for the 2020-21 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	39,757.73	
1220	Due from Other Agencies	-	
1220			
9200/730	Dues and Fees (Administrative expense)	43.96	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	43.96	
9200/730 9200/710 2632	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	43.96	- 39 141 93
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	43.96	- 39,141.93 659.76
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	43.96	
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.	43.96	
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	43.96 -	
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	43.96 -	
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	43.96 -	
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 Deferred Revenues - Unavailable, CO&DS disbursements, and	-	
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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.	-	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310	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 earnings. Eneral Fund Description Professional and Technical Services	43.96 - 596.07	659.76
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	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. 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	-	
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	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided	-	659.76
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 in Article XII,	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 earnings. Eneral 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.	-	659.76
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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 in Article XII, Fund 210 De	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 COUNTY OF THE PROVIDED BY THE P	-	659.76
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 in Article XII, 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 Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	-	659.76
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 in Article XII, Fund 210 De Account # 9200/710 9200/730 9299/761	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 Dounts 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	-	659.76
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 in Article XII, 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 & DS disbursements, investment earnings, 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 Jounts 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	-	659.76
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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 in Article XII, 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 & DS disbursements, investment earnings, 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 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	-	659.76
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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 in Article XII, 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 & DS disbursements, investment earnings, 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 COWDS 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	-	659.76
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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 in Article XII, Fund 210 De Account # 9200/710 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. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Jounts withheld from MVLR for actual administration fees as 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	-	659.76
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Entries resul	ting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds by bond issues for the 2020-21 fiscal year.		-
	bt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2020-21 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
<u> 10</u>	Accided interest i ayable (Silikiliy Fullu Accidats)		-
No advance b	oond refunding for the 2020-21 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued in	Accrued Interest Payable nterest for the 2020-21 fiscal year.		-
	,		<u> </u>
Year-end ent		<u>Debit</u>	<u>Credit</u>
	pital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	105,760.48	
1220	Due from Other Agencies	103,700.40	
9200/730	Dues and Fees (Administrative expense)	116.93	
9200/710 2632	Interest Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		104,122.38
3325	Interest on Undistributed CO&DS		1,755.03
To record CO	&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	-	-
3321 3325	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	1,585.62	
3325 To record PY investment ease 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	1,585.62	- - 1,585.62
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 CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided	1,585.62	- - 1,585.62
3321 3325 To record PY investment ease Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	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 provided Section 9, Subsection (d) of the Florida Constitution.	1,585.62	- - 1,585.62
3321 3325 To record PY investment ease Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 5	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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	1,585.62	- - 1,585.62
3325 To record PY investment ease Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	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 provided Section 9, Subsection (d) of the Florida Constitution.	- 1,585.62 -	- - 1,585.62
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 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. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	- 1,585.62 - -	- - 1,585.62
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, s 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. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 1,585.62 - - -	- - 1,585.62
3321 3325 To record PY investment east record and 100 Ge Account # 7200/310 3323 To record am in Article XII, 5 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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	- 1,585.62 - - - - -	- - 1,585.62
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, s 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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 1,585.62 - - - -	- 1,585.62
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 3 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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- 1,585.62 - - - -	- 1,585.62 - -
3325 To record PY investment ease Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, see 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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 1,585.62 - - - - -	- 1,585.62 - - -
3321 3325 To record PY investment earning from 100 Ge Account # 7200/310 3323 To record am in Article XII, in Article XII, in 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. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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	- 1,585.62 - - - - -	- 1,585.62 - - -
3321 3325 To record PY investment ease. Fund 100 Ge. Account # 7200/310 3323 To record am in Article XII, see the se	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description Professional and Technical Services	- 1,585.62 - - - -	- - - - - -
3321 3325 To record PY investment earnings, relations and some conditions and some conditions are some conditions and some conditions are some conditions and some conditions are some con	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description Professional and Technical Services	- 1,585.62 - - - - -	- - - - - -
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, series in	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description Professional and Technical Services	- 1,585.62 - - - - -	- - - - - -
3321 3325 To record PY investment ear Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, in Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refunagent. Reconciliation	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 provided 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 the dees, reversal of accrued interest, and transfer of prior year and inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	- 1,585.62 - - - - -	- - - - - -
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, if 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	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description Professional and Technical Services	- 1,585.62 - - - - -	- - - - - -
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, s 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 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 provided 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 the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Lon of activity in fund 210, Debt Service: Indicated the service in the service of the	- 1,585.62	- - - - - -
3321 3325 To record PY investment ease Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, see Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refund advance refund agent. Reconciliation Beginning fur Plus: CO&DS w	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 provided 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 the fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Lon of activity in fund 210, Debt Service: Indicated the service in the service of the	- 1,585.62 - - - - -	- - - - - -
3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, in Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refunded advance refunded in Plus: CO&DS was Bond inter Refunded	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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) Ibond proceeds	- 1,585.62	- - - - - - -
3321 3325 To record PY investment ea 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 det earnings, rela advance refuraded advance refuragent. Reconciliation Beginning fur Plus: CO&DS was Bond inte Refunded Premium	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 provided 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 finding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indib balance as provided in prior school year withheld Interest (revenue on withheld MVLR)	- 1,585.62 - - - - -	- - - - - - - - -
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, in Article XIII, in Article	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description Professional and Technical Services	- 1,585.62	- - - - - - - - -
3325 To record PY investment ease Fund 100 Ge Account # 7200/310 3323 To record amin Article XII, see Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refunded advance refunded agent. Reconciliation Beginning fur Plus: CO&DS we Bond interest experiment agent.	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings. neral Fund Description Professional and Technical Services	- 1,585.62	- - - - - - - - - -
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, in Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refunded advance refunded advance refunded in Flus: CO&DS was Bond interest exprincipal platerest express and	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 provided 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 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 rest (revenue on withheld MVLR) I bond proceeds on refunded bonds Description Descripti	- 1,585.62	- - - - - - - - - - - -
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, if 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 was Bond inte Refunded Premium Less: Principal plates en Dues and Payments	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 provided 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 ing 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 rest (revenue on withheld MVLR) bond proceeds on refunded bonds payments expenditure fees (fees on bond interest above) on to refunded bonds escrow agent	- 1,585.62	- - - - - - - - - - - - -
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, if Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refuration advance refuration agent. Reconciliation Beginning fur Plus: CO&DS was Bond interest expenses and Payments Dues Account	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services	- 1,585.62	- - - - - - - - - - - - -

F11(1) (62) (62(1)	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds	<u> Dobit</u>	<u> Ji cuit</u>
Account #	Description Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		_
No new mone	ey bond issues for the 2020-21 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
	· · · · ·		
No ourront ro	funding for the 2020 24 finest year		
	funding for the 2020-21 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description Cook with Finest/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 3310	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	oond refunding for the 2020-21 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash	-	
	Accrued Interest Payable nterest for the 2020-21 fiscal year.		-
	•	Dakit	0
Year-end ent		<u>Debit</u>	<u>Credit</u>
	upital Projects, CO&DS		
<u>Account #</u> 11XX	<u>Description</u> Cash	1 205 720 12	
1220	Due from Other Agencies	1,385,739.12 -	
	•		
	Dues and Fees (Administrative expense)	2,070.02	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	2,070.02	
9200/730 9200/710 2632	Interest Deferred Revenues - Unavailable	2,070.02	-
9200/730 9200/710 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed	2,070.02	
9200/730 9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable	2,070.02	
9200/730 9200/710 2632 3321 3325 To record CC	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	2,070.02	- 1,356,738.77 31,070.37
9200/730 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	2,070.02	
9200/730 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	2,070.02	
9200/730 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	2,070.02 -	
9200/730 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	2,070.02	
9200/730 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.	2,070.02	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 ea	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 earnings. Eneral Fund Description Professional and Technical Services	2,070.02	
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY nvestment ea Fund 100 Ge Account # 7200/310	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. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	-	31,070.37
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 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 Founds withheld from MVLR for actual administration fees as provided	-	31,070.37 - -
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 in Article XII,	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided Section 9, Subsection (d) of the Florida Constitution.	-	31,070.37
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 am n Article XII,	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. 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.	-	31,070.37
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 in Article XII, 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 earnings. 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. Description Description Description Description	28,071.18	31,070.37
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 in Article XII, 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. 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. Peter Service, SBE/COBI Bonds Description Redemption of Principal	- 28,071.18 373,000.00	31,070.37
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 in Article XII, 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 earnings. 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. Description Description Description Description	28,071.18	
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 in Article XII, Fund 210 De Account # 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. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Injury withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	28,071.18 373,000.00 122,796.96 214.78	31,070.37
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 in Article XII, 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. 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 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	- 28,071.18 373,000.00 122,796.96	31,070.37
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 in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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	28,071.18 373,000.00 122,796.96 214.78	28,071.18
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 in Article XII, 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 Description Professional and Technical Services CO&DS Withheld 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	28,071.18 373,000.00 122,796.96 214.78	28,071.18 28,071.18
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 in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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	28,071.18 373,000.00 122,796.96 214.78	28,071.18
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 in Article XII, Fund 210 De Account # 9200/730 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. 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 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	28,071.18 373,000.00 122,796.96 214.78	28,071.18 28,071.18 486,602.05 33.05
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 in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, relative to the cord del earnings to the cord del earning	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 atted fees, reversal of accrued interest, and transfer of prior year	28,071.18 373,000.00 122,796.96 214.78	28,071.18 28,071.18 486,602.05 33.05
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 in Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, relacted	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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	28,071.18 373,000.00 122,796.96 214.78	28,071.18 28,071.18 486,602.05 33.05
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 in Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, relacted	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 atted fees, reversal of accrued interest, and transfer of prior year	28,071.18 373,000.00 122,796.96 214.78	28,071.18 28,071.18 486,602.05 33.05
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 in Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, related advance refuragent.	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 atted fees, reversal of accrued interest, and transfer of prior year	28,071.18 373,000.00 122,796.96 214.78	28,071.18 28,071.18 486,602.05 33.05
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 in Article XII, Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation 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. 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 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 Reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	28,071.18 373,000.00 122,796.96 214.78	28,071.18 28,071.18 486,602.05 33.05
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 in Article XII, 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:	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 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: The dealer of the service of	28,071.18 373,000.00 122,796.96 214.78	28,071.18 - - 486,602.05 33.05 11,002.75
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 in Article XII, Fund 210 De Account # 9200/720 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 v	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 noting cash with fiscal agent to payments of refunded bonds escrow Description fund 210, Debt Service: and balance as provided in prior school year withheld	28,071.18 373,000.00 122,796.96 214.78	28,071.18 - - 486,602.05 33.05 11,002.75 486,602.05
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 in Article XII, Fund 210 De Account # 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 v Bond inte	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and annings. Deferred Revenues - Unavailable, CO&DS disbursements, and annings. Description Professional and Technical Services CO&DS Withheld for Administration Dounts 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 Descriptice 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 Denot activity in fund 210, Debt Service: Indicated the service on withheld MVLR)	28,071.18 373,000.00 122,796.96 214.78	28,071.18 - - 486,602.05 33.05 11,002.75
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 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 v Bond inte Refunded	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 noting cash with fiscal agent to payments of refunded bonds escrow Description fund 210, Debt Service: and balance as provided in prior school year withheld	28,071.18 373,000.00 122,796.96 214.78	28,071.18 - - 486,602.05 33.05 11,002.75 486,602.05
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 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 v Bond inte Refunded	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 Redemption of Principal Interest of prior year noting acash with fiscal agent to payments of refunded bonds escrow Accrued Interest Payable 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 (revenue as provided in prior school year Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR) Description Redemption of Principal Interest (revenue on withheld MVLR)	28,071.18 373,000.00 122,796.96 214.78	28,071.18 - - 486,602.05 33.05 11,002.75 486,602.05
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 in Article XII, Fund 210 De Account # 9200/720 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 v Bond inte Refunded Premium Less: Principal	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 Redemption of Principal for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description 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 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 escrow Description Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for Gebt service, investment attending Cash with fiscal agent to payments of refunded bonds escrow Description Refunding Bond Escrow Description Refunding Bond Escrow Description Refunding Bond Escrow Description Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for Gebt Service, investment attending Bond Escrow Description Refunding Bo	28,071.18 373,000.00 122,796.96 214.78	31,070.37 - - - 486,602.05 33.05 11,002.75 486,602.05 33.05 - - 373,000.00
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 in Article XII, Fund 210 De Account # 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 v Bond inte Refunded Premium Less: Principal Interest 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. Description Professional and Technical Services CO&DS Withheld for Administration Interest on Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year Withheld Irest (revenue on withheld MVLR) It bond proceeds On refunded bonds Payments Expenditure	28,071.18 373,000.00 122,796.96 214.78	31,070.37 - - - 486,602.05 33.05 11,002.75 486,602.05 33.05 - 373,000.00 122,796.96
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 in Article XII, Fund 210 De Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to 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 Interest 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 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) Interest (revenue on bond interest above)	28,071.18 373,000.00 122,796.96 214.78	31,070.37 - - - 486,602.05 33.05 11,002.75 486,602.05 33.05 - - 373,000.00
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 in Article XII, 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 v Bond inte Refunded Premium Less: Principal Interest ea Dues and Payments	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 Denotativity in fund 210, Debt Service: Indicativity in fund	28,071.18 373,000.00 122,796.96 214.78	31,070.37 - - - 486,602.05 33.05 11,002.75 486,602.05 33.05 - 373,000.00 122,796.96
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 in Article XII, Fund 210 De Account # 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 v Bond inte Refunded Premium Less: Principal Interest e Dues and Payments Dues and Payments Dues and	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to 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 Interest 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 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) Interest (revenue on bond interest above)	28,071.18 373,000.00 122,796.96 214.78	31,070.37 - - - 486,602.05 33.05 11,002.75 486,602.05 33.05 - 373,000.00 122,796.96

	Marion County School District		
Entries resu	llting 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 2020-21 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description Miscellaneous Principal/leteract Correct 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 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
2210	ricorded interest i dyable (Similing i dila ricordale)		
No current re	efunding for the 2020-21 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
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 2020-21 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	1,330,260.54	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,760.00	
9200/710 2632	Interest Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		1,305,603.42
3325	Interest on Undistributed CO&DS		26,417.12
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		
3325			-
To record P	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		-
To record P\ investment e	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
To record PY investment e	/ Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. Page		-
To record PY investment e Fund 100 Go Account #	/ Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. Eneral Fund Description	22 867 10	-
To record PY investment e	/ Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. Page	23,867.10	23,867.10
To record PN investment e Fund 100 Go Account # 7200/310 3323 To record an	/ 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 provided	23,867.10	23,867.10
To record PN investment e Fund 100 Go Account # 7200/310 3323 To record an	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	23,867.10	23,867.10
To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII,	/ 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 provided	23,867.10	23,867.10
To record Py investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account #	/ 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.	23,867.10	- 23,867.10
To record PN investment effectives from 100 General Formula Fo	Period Revenues - Unavailable, CO&DS disbursements, and sarnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal	229,000.00	23,867.10
To record PN investment effund 100 General Fund 100 Gener	Period Revenues - Unavailable, CO&DS disbursements, and sarnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest	229,000.00 38,606.56	23,867.10
To record Pyinvestment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account # 9200/710 9200/720 9200/730	Period Revenues - Unavailable, CO&DS disbursements, and sarnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Pett Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	229,000.00	23,867.10
To record PN investment effund 100 General Fund 100 Gener	Period Revenues - Unavailable, CO&DS disbursements, and sarnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Peter Service, SBE/COBI Bonds Description Redemption of Principal Interest	229,000.00 38,606.56	23,867.10
To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	/ Deferred Revenues - Unavailable, CO&DS disbursements, and carnings. Description	229,000.00 38,606.56 115.50	_
To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Period Revenues - Unavailable, CO&DS disbursements, and sarnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as 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	229,000.00 38,606.56 115.50	- 261,669.48
To record PN investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Per Deferred Revenues - Unavailable, CO&DS disbursements, and carnings. Peneral 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. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	229,000.00 38,606.56 115.50	- 261,669.48 17.77
To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Poeferred Revenues - Unavailable, CO&DS disbursements, and parnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as provided 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	229,000.00 38,606.56 115.50	- 261,669.48
To record Pyinvestment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	Poeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as 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 bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	229,000.00 38,606.56 115.50	- 261,669.48 17.77
To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refu	Poeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as 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 bt service payments, MVLR withheld for debt service, investment	229,000.00 38,606.56 115.50	- 261,669.48 17.77
To record Pyinvestment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	Poeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as 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 bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	229,000.00 38,606.56 115.50	- 261,669.48 17.77
To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent.	Poeferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as 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 bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	229,000.00 38,606.56 115.50	- 261,669.48 17.77
To record Pyinvestment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliation	Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	229,000.00 38,606.56 115.50	- 261,669.48 17.77
To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, 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. Reconciliation Beginning fur Plus:	Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Pebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ion of activity in fund 210, Debt Service: Indi balance as provided in prior school year	229,000.00 38,606.56 115.50	261,669.48 17.77 6,123.01
To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, 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 fur Plus: CO&DS	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as 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: Indibalance as provided in prior school year	229,000.00 38,606.56 115.50	261,669.48 17.77 6,123.01 19,705.08 261,669.48
To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, 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 Sond interestical control of the contro	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. 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: Indibalance as provided in prior school year withheld Brest (revenue on withheld MVLR)	229,000.00 38,606.56 115.50	261,669.48 17.77 6,123.01
To record Pyinvestment e Fund 100 Get Account # 7200/310 3323 To record an in Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fur Plus: CO&DS to Bond inter Refunder	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. 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: Indibalance as provided in prior school year	229,000.00 38,606.56 115.50	261,669.48 17.77 6,123.01 19,705.08 261,669.48
To record Pyinvestment e Fund 100 Get Account # 7200/310 3323 To record an in Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fur Plus: CO&DS to Bond inter Refunder	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 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 withheld Brest (revenue on withheld MVLR) Indicate the service of the servi	229,000.00 38,606.56 115.50	261,669.48 17.77 6,123.01 19,705.08 261,669.48
To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. Reconciliati Beginning fur Plus:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. 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 withheld Brest (revenue on withheld MVLR) Indicate the service of the service on refunded bonds Description Professional and Technical Services Professional and Technical Services Professional American Services Profession	229,000.00 38,606.56 115.50	19,705.08 261,669.48 17.77 6,123.01 19,705.08 261,669.48 17.77
To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu 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 provided 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 withheld Brest (revenue on withheld MVLR) Browners The professional and Technical Services as provided bonds Payments Expenditure	229,000.00 38,606.56 115.50	19,705.08 19,705.08 261,669.48 17.77 - - 229,000.00 38,606.56
To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, 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 fur Plus:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as 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 bt service payments, MVLR withheld for debt 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: Ind balance as provided in prior school year withheld Brest (revenue on withheld MVLR) Ind bond proceeds Ind payments Expenditure Indees (fees on bond interest above)	229,000.00 38,606.56 115.50	19,705.08 261,669.48 17.77 6,123.01 19,705.08 261,669.48 17.77
To record Pyinvestment e Fund 100 Get Account # 7200/310 3323 To record an in Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning 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 provided 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 withheld Brest (revenue on withheld MVLR) Browners The professional and Technical Services as provided bonds Payments Expenditure	229,000.00 38,606.56 115.50	19,705.08 19,705.08 261,669.48 17.77 - - 229,000.00 38,606.56
To record Pyinvestment e Fund 100 Get Account # 7200/310 3323 To record an in Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rel advance refuadents. Reconciliation Beginning fur Plus: CO&DS Bond interest endinger and payment Dues And	Peferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as 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 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 withheld Brest (revenue on withheld MVLR) By dond proceeds In on refunded bonds payments	229,000.00 38,606.56 115.50	19,705.08 19,705.08 261,669.48 17.77 - - 229,000.00 38,606.56

Martin County School District

	Ilting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2020-21 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)		-
No current re	efunding for the 2020-21 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 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 2020-21 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable nterest for the 2020-21 fiscal year.		-
	·		
Year-end en		<u>Debit</u>	<u>Credit</u>
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	711,578.33	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	1,801.48	
9200/710	Interest Deferred Revenues - Unavailable		
2632			_
2632 3321	CO&DS Distributed		686,340.09
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		,
3321 3325	CO&DS Distributed		,
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		,
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	-	686,340.09 27,039.72 -
3321 3325 To record CC 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	-	,
3321 3325 To record CC 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 CO 2632 3321 3325 To record P\	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 CO 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 earnings. eneral Fund	-	,
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	24,429.60	27,039.72 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Go 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	24,429.60	27,039.72 - -
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go 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	24,429.60	27,039.72 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII,	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	24,429.60	27,039.72 - -
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	24,429.60	27,039.72 - -
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	769,000.00	27,039.72 - -
3321 3325 To record CO 2632 3321 3325 To record P\ investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do 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 CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. Description Professional and Technical Services CO&DS Withheld for Administration Hounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	769,000.00 168,267.95	27,039.72 - -
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do 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 nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees	769,000.00	27,039.72 - -
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do 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	769,000.00 168,267.95	27,039.72 - -
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	769,000.00 168,267.95 405.13	24,429.60
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	769,000.00 168,267.95 405.13	27,039.72 - - 24,429.60 - 917,870.31
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	769,000.00 168,267.95 405.13	24,429.60
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, 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 CO&DS 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 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	769,000.00 168,267.95 405.13	27,039.72 - - 24,429.60 - 917,870.31 62.33
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reli	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided 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	769,000.00 168,267.95 405.13	27,039.72 - - 24,429.60 - 917,870.31 62.33
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reli	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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	769,000.00 168,267.95 405.13	27,039.72 - - 24,429.60 - 917,870.31 62.33
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance 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 arrings. Poescription 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. Poet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash 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	769,000.00 168,267.95 405.13	27,039.72 - - 24,429.60 - 917,870.31 62.33
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 bt service payments, MVLR withheld for debt 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:	769,000.00 168,267.95 405.13	24,429.60 24,429.60 917,870.31 62.33 20,869.40
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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. Poescription 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. Poet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash 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	769,000.00 168,267.95 405.13	27,039.72 - - 24,429.60 - 917,870.31 62.33
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	769,000.00 168,267.95 405.13	24,429.60 24,429.60 917,870.31 62.33 20,869.40
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refu agent. Reconciliati Beginning fu Plus: CO&DS o Bond inte	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 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 withheld myter Service withheld erest (revenue on withheld MVLR)	769,000.00 168,267.95 405.13	24,429.60 24,429.60 917,870.31 62.33 20,869.40
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent. Reconciliati Beginning fu Plus: CO&DS o Bond inte Refunded	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 bt service payments, MVLR withheld for debt 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: Ind balance as provided in prior school year Withheld erest (revenue on withheld MVLR) Indicated fees, reversed on withheld MVLR) Indicated fees on withheld MVLR)	769,000.00 168,267.95 405.13	27,039.72 - - - 917,870.31 62.33 20,869.40 85,171.94 917,870.31
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, 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 of Bond inter Refunded	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 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 withheld myter Service withheld erest (revenue on withheld MVLR)	769,000.00 168,267.95 405.13	27,039.72 - - - 917,870.31 62.33 20,869.40 85,171.94 917,870.31
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent. Reconciliati Beginning fu Plus: CO&DS S Bond interestinate Premium Less: Principal	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	769,000.00 168,267.95 405.13	27,039.72 - - 917,870.31 62.33 20,869.40 917,870.31 62.33 - 769,000.00
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do Account # 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadente. 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 armings. / 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 anding cash with fiscal agent to payments of refunded bonds escrow / On of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds In on refunded bonds payments expenditure	769,000.00 168,267.95 405.13	27,039.72 - - - 917,870.31 62.33 20,869.40 85,171.94 917,870.31 62.33 - 769,000.00 168,267.95
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323 To record an in Article XII, Fund 210 Do 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 o Bond inte Refunded Premium Less: Principal Interest e Dues and	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 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 withheld Perest (revenue on withheld MVLR) Indicate the payments of the payments of refunded bonds payments	769,000.00 168,267.95 405.13	27,039.72 - - 917,870.31 62.33 20,869.40 917,870.31 62.33 - 769,000.00
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent. 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 armings. / 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 anding cash with fiscal agent to payments of refunded bonds escrow / On of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) d bond proceeds In on refunded bonds payments expenditure	769,000.00 168,267.95 405.13	27,039.72 - - - 917,870.31 62.33 20,869.40 85,171.94 917,870.31 62.33 - 769,000.00 168,267.95
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent. Reconciliati Beginning fu Plus: CO&DS o Bond interest e Dues and Payment Dues and Payment Dues and	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 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 Withheld Perest (revenue on withheld MVLR) Indicate the payments of the payments of refunded bonds Description Description Redemption of Principal Interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Description Description Redemption of Principal Interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds Description	769,000.00 168,267.95 405.13	27,039.72 - - - 917,870.31 62.33 20,869.40 85,171.94 917,870.31 62.33 - 769,000.00 168,267.95

	lting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2020-21 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)		-
2210	Accided interest Fayable (Sirking Fund Accidais)		-
No current re	funding for the 2020-21 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description One has the Figure 1/One rise Amonto		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	, , , , , , , , , , , , , , , , , , ,		
	bond refunding for the 2020-21 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	_
	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	Debit	Credit
	apital Projects, CO&DS	<u>=</u>	
Account #	Description		
11XX	Cash	250,086.11	
1220	Due from Other Agencies	-	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	276.49	
	IIICICSC		
2632	Deferred Revenues - Unavailable		-
2632 3321	CO&DS Distributed		246,212.57
2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		- 246,212.57 4,150.03
2632 3321 3325 To record CC	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		
2632 3321 3325 To record CC 2632	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	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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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. Peneral Fund Description		
2632 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 CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services	3,749.43	4,150.03 - -
2632 3325 To record CO 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	3,749.43	
2632 3325 To record CO 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 CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	3,749.43	4,150.03 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	3,749.43	4,150.03 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 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	3,749.43	4,150.03 - -
2632 3321 3325 To record CO 2632 3321 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	3,749.43	4,150.03 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 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	- 3,749.43 - - -	4,150.03 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 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 nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 3,749.43	4,150.03 - -
2632 3321 3325 To record CO 2632 3321 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 3,749.43 - - - - -	4,150.03 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 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 nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Poscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	3,749.43	4,150.03 - -
2632 3321 3325 To record CO 2632 3321 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 3,749.43	4,150.03 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 3,749.43	4,150.03 - -
2632 3321 3325 To record CO 2632 3321 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 de	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	3,749.43	4,150.03 - -
2632 3321 3325 To record CO 2632 3321 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 de earnings, relations	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 3,749.43	4,150.03 - -
2632 3321 3325 To record CO 2632 3321 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 de earnings, relations	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	3,749.43	4,150.03 - -
2632 3321 3325 To record CO 2632 3321 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 de earnings, rela advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	3,749.43	4,150.03 - -
2632 3321 3325 To record CO 2632 3321 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 de earnings, reladvance refuagent. Reconciliati	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 arnings. 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 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	3,749.43	4,150.03 - -
2632 3321 3325 To record CO 2632 3321 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 de earnings, rela 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. 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 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 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 Pa	3,749.43	4,150.03 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, 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 v	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	3,749.43	4,150.03 - -
2632 3321 3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS v Bond inte	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 Withheld For Administration 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 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 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 Agents CO&DS Withhe	3,749.43	4,150.03 - -
2632 3321 3325 To record CO 2632 3321 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 de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS o Bond inter Refunded	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	3,749.43	4,150.03 - -
2632 3321 3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS v Bond inter Refunder Premium 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 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 Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated bonds MULR Withheld MVLR) Debt Description Additional Service	3,749.43	4,150.03 - -
2632 3321 3325 To record CO 2632 3321 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 de earnings, rela 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. Description 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 anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld brest (revenue on withheld MVLR) disponders payments Description Redemption of Principal Interest, and transfer of prior year and transfer of prior year and the service payments of refunded bonds escrow	3,749.43	4,150.03 - -
2632 3321 3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest 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. Description 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 Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicated bonds MULR Withheld MVLR) Debt Description Additional Service	3,749.43	4,150.03 - -
2632 3321 3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS to Bond inte Refunded Premium Less: Principal Interest e Dues and Payment	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	3,749.43	4,150.03 - -
2632 3321 3325 To record CO 2632 3321 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 de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS v Bond interest e Dues and Payment Dues and Payment Dues and	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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: Indicated the service on the service of	3,749.43	4,150.03 - -

Fund 310 Ca	lting from bond issuance and refunding:	<u>Debit</u>	Credit
<u> </u>	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No new mone	Premium on Sale of Bonds ey bond issues for the 2020-21 fiscal year.		-
	bt Service Current Bond Refunding		
Account #	Description 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)		-
No current re	funding for the 2020-21 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 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 l	oond refunding for the 2020-21 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account#	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
INO accrued in	nterest for the 2020-21 fiscal year.		
Year-end en	ries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX 1220	Cash Due from Other Agencies	421,529.19	
9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	466.03	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		415,000.20 6,995.02
	&DS disbursements, investment earnings, and treasury fees.		0,000.02
To record CC			0,000.02
To record CC 2632	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		-
To record CC	Deferred Revenues - Unavailable - Prior Year	-	
To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		- -
To record CC 2632 3321 3325 To record PY investment ea	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	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.	-	-
To record CC 2632 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. Interest on Undistributed CO&DS In		
To record CC 2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS disbursements, and arnings.	6,319.80	-
To record CC 2632 3321 3325 To record PY investment ea 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. 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 - Prior Year CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Unavailable, CO&DS disbursements, and arnings. Interest o	6,319.80	6,319.80
To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	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 Description Professional And Technical Services CO&DS Withheld for Administration Interest on Undistributed CO&DS Ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	6,319.80	-
To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	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 Description Professional Services CO&DS Withheld Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS disbursements, and arnings.	6,319.80	- -
To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 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 Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest on Unavailable - Prior Year CO&DS Description	6,319.80	-
To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 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 on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration Interest on Unavailable, CO&DS disbursements, and arnings. Description Redemption of Principal	- 6,319.80 - -	-
To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 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 Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest on Unavailable - Prior Year CO&DS Description	- 6,319.80 - - -	-
To record CC 2632 3321 3325 To record PY investment ea 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	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 Iounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 6,319.80 - - - -	-
To record CC 2632 3321 3325 To record PY investment ea 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	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 Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 6,319.80 - - - - -	- -
To record CC 2632 3321 3325 To record PY investment ex 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	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 Iounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 6,319.80 - - - - -	-
To record CC 2632 3321 3325 To record PY investment ex 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	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 Section (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	- 6,319.80 - - - -	-
To record CC 2632 3321 3325 To record PY investment ex 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	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS disbursements, and arnings. Interest Pund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided 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	- 6,319.80 - - - - -	- -
To record CC 2632 3321 3325 To record PY investment ex 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	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 Ounts withheld from MVLR for actual administration fees as provided 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	- 6,319.80	-
To record CC 2632 3321 3325 To record PY investment ea 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, relations	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS disbursements, and arnings. Interest Pund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided 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	- 6,319.80	- -
To record CC 2632 3321 3325 To record PY investment ex 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	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 Section (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 Earning Interest SBA Sinking Fund Earning Interest SBA Sinking Fund Earning Interest S	- 6,319.80	-
To record CC 2632 3321 3325 To record PY investment ex 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	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 Section (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 Earning Interest SBA Sinking Fund Earning Interest SBA Sinking Fund Earning Interest S	- 6,319.80	-
To record CC 2632 3321 3325 To record PY investment ex 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	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 Interest Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- 6,319.80	- -
To record CC 2632 3321 3325 To record PY investment ex 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:	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 Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided 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 Out service payments, MVLR withheld for debt service, investment and fees, reversal of accrued interest, and transfer of prior year and inding cash with fiscal agent to payments of refunded bonds escrow Interest Service Payments of Prior Service: Inding cash with fiscal agent to payments of refunded bonds escrow Interest Service Payments of Prior Service: Inding cash provided in prior school year	- 6,319.80	- -
To record CC 2632 3321 3325 To record PY investment ex 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 v	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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: Indicated the service of t	- 6,319.80	- -
To record CC 2632 3321 3325 To record PY investment ex 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 v Bond inte	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 provided Section 9, Subsection (d) of the Florida Constitution. Interest Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash 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: Ind balance as provided in prior school year withheld rest (revenue on withheld MVLR)	6,319.80	- -
To record CC 2632 3321 3325 To record PY investment ex 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 v Bond inte Refunded	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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: Indicated the service of t	6,319.80	-
To record CC 2632 3321 3325 To record PY investment ex 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 v Bond inte Refunded Premium Less:	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 provided Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) It bond proceeds On refunded bonds	6,319.80	-
To record CC 2632 3321 3325 To record PY investment ex 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 v Bond inte Refunded Premium Less: Principal	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 Ounts withheld from MVLR for actual administration fees as provided 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 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 (revenue on withheld MVLR) I bond proceeds On refunded bonds Payments	6,319.80	-
To record CC 2632 3321 3325 To record PY investment ex 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:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Unavailable, CO&DS disbursements, and amings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided 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 Obst service payments, MVLR withheld for debt service, investment Interest fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) I bond proceeds On refunded bonds Payments Expenditure	6,319.80	-
To record CC 2632 3321 3325 To record PY investment ex 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:	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 Ounts withheld from MVLR for actual administration fees as provided 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 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 (revenue on withheld MVLR) I bond proceeds On refunded bonds Payments	6,319.80	-
To record CC 2632 3321 3325 To record PY investment ex 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 v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and	Deferred Revenues - Unavailable - Prior Year 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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds Description The service payments withheld MVLR of the service on bond interest above) To refunded bonds Description The service payments withheld may be service on bond interest above) The service on bond interest above on refunded bonds escrow agent of the service on refunded bonds (admin and underwriter fees)	6,319.80	- -
To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 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 v Bond inter Refunded Premium Less: Principal Interest e Dues and Payments Dues and Discount	Deferred Revenues - Unavailable - Prior Year	6,319.80	- -
To record CC 2632 3321 3325 To record PY investment ex 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:	Deferred Revenues - Unavailable - Prior Year	6,319.80	- -

Okaloosa County School District

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3701	Sale of Bonds - SBE/COBI Bonds		-
3791 No now mon	Premium on Sale of Bonds ey bond issues for the 2020-21 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)		-
Nia accumant na	founding for the 2000 Of fines lynny		
	funding for the 2020-21 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 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 2020-21 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable		_
	nterest for the 2020-21 fiscal year.		
V		D-1-1	0
Year-end en		<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	1,009,801.30	
1220	Due from Other Agencies	-	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	1,201.79	
9200/710 2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		992,964.56
3325	Interest on Undistributed CO&DS		18,038.53
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		- -
	Deferred Revenues - Unavailable, CO&DS disbursements, and		_
101000141			
investment e	neral Fund		
investment e Fund 100 Ge			
investment e Fund 100 Ge Account #	Description	16 207 20	
investment e Fund 100 Ge Account # 7200/310	<u>Description</u> Professional and Technical Services	16,297.29	16 297 20
investment e Fund 100 Ge Account # 7200/310 3323	Description	16,297.29	16,297.29
investment e Fund 100 Ge Account # 7200/310 3323 To record am	Description Professional and Technical Services CO&DS Withheld for Administration	16,297.29	16,297.29
investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	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.	16,297.29	16,297.29
investment expended to the following state of	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.	16,297.29	16,297.29
investment expended to the following state of	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. Sebt Service, SBE/COBI Bonds Description		16,297.29
investment exercises from 100 Get Account # 7200/310 3323 To record amin Article XII, Fund 210 Det Account # 9200/710	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. Set Service, SBE/COBI Bonds Description Redemption of Principal	52,000.00	16,297.29
investment exercises from 100 Get Account # 7200/310 3323 To record amin Article XII, Fund 210 Det Account # 9200/710 9200/720	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. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest		16,297.29
investment exercises investment exercises Fund 100 Get Account # 7200/310 3323 To record amin Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal	52,000.00 26,617.40	16,297.29
investment exercises investment exercises in Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	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. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	52,000.00 26,617.40	16,297.29
investment exercises investment exercises in Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	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. 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	52,000.00 26,617.40 34.09	_
investment exercises investment exercises in Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	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. 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	52,000.00 26,617.40 34.09	- 77,224.15
investment example investment example for the following state of the	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. 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	52,000.00 26,617.40 34.09	77,224.15 5.24
investment exercises investment exercises in Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided 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	52,000.00 26,617.40 34.09	- 77,224.15
investment exercises investment exercises in Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment	52,000.00 26,617.40 34.09	77,224.15 5.24
investment exercises investment exercises in Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, relations in Account # 9200/730 9299/761 2210 114 3322 3326 11XX	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. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	52,000.00 26,617.40 34.09	77,224.15 5.24
investment example investment example investment example in Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, relaced advance refu	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. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment	52,000.00 26,617.40 34.09	77,224.15 5.24
investment exercises investment exercises in Arcount # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent.	Description Professional and Technical Services	52,000.00 26,617.40 34.09	77,224.15 5.24
investment exercises investment exercises in Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuagent.	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. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	52,000.00 26,617.40 34.09	77,224.15 5.24 1,522.80
investment exercises investment exercises in Article XII, Fund 210 Description Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record description agent. Reconciliation Beginning funds	Description Professional and Technical Services	52,000.00 26,617.40 34.09	77,224.15 5.24
investment exercises investment exercises in Account # 7200/310 3323 To record amin Article XII, Fund 210 Details Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record details advance refuagent. Reconciliation Beginning fur Plus:	Description Professional and Technical Services	52,000.00 26,617.40 34.09	77,224.15 5.24 1,522.80
investment exercises investment exercises in Account # 7200/310 3323 To record amin Article XII, Fund 210 December 200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record december 200/720 period in Account # 9200/730 period in Account	Description Professional and Technical Services	52,000.00 26,617.40 34.09	77,224.15 5.24 1,522.80 13,522.83 77,224.15
investment exercises investment exercises in Arcount # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fun Plus: CO&DS vand interesting and content in the	Description Professional and Technical Services	52,000.00 26,617.40 34.09	77,224.15 5.24 1,522.80
investment exercises in Plus: CO&DS v. Bond inter Refunded	Description Professional and Technical Services	52,000.00 26,617.40 34.09	77,224.15 5.24 1,522.80 13,522.83 77,224.15
investment exercises investment exercises in Article XII, Fund 210 Description Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refuagent. Reconciliation Beginning fund Plus: CO&DS value Bond interestination Refunded Premium	Description Professional and Technical Services	52,000.00 26,617.40 34.09	77,224.15 5.24 1,522.80 13,522.83 77,224.15
investment exercises investment exercises in Account # 7200/310 3323 To record amin Article XII, Fund 210 Details Fund 2210 Details	Description Professional and Technical Services	52,000.00 26,617.40 34.09	77,224.15 5.24 1,522.80 13,522.83 77,224.15 5.24
investment exercises investment exercises in Account # 7200/310 3323 To record amin Article XII, Fund 210 Details Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record details advance refuadent. Reconciliation Plus: CO&DS value and continue Refunded Premium Less: Principal	Description Professional and Technical Services	52,000.00 26,617.40 34.09	77,224.15 5.24 1,522.80 13,522.83 77,224.15
investment exercises investment exercises investment exercises investment exercises in Article XII, Fund 210 Details in Article XII, Fund 210 Details investment exercises in Article	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. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash obt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year Inding cash with fiscal agent to payments of refunded bonds escrow Service in the service on withheld more service on refunded bonds Payments Withheld Service (revenue on withheld MVLR) Service on refunded bonds Service on bond interest above)	52,000.00 26,617.40 34.09	77,224.15 5.24 1,522.80 13,522.83 77,224.15 5.24 -
investment exercises investment exercises in Article XII, Fund 210 Description Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record description agent. Reconciliation Plus: CO&DS value and interest exercises and Payments in Payments in Payments in Account # 9200/720 9200/730 9299/761 9200/730 9200/730 9299/761 9200/730 9200/730 9200/730 9299/761 9200/730 9200	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. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Son of activity in fund 210, Debt Service: Indicated bonds I	52,000.00 26,617.40 34.09	77,224.15 5.24 1,522.80 13,522.83 77,224.15 5.24 - - 52,000.00 26,617.40
investment exercises in Article XII, Fund 210 Description in Article	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. Set Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Son of activity in fund 210, Debt Service: and balance as provided in prior school year withheld strest (revenue on withheld MVLR) Set bond proceeds on refunded bonds payments xpenditure If fees (fees on bond interest above) Set to refunded bonds escrow agent If fees on refunded bonds (admin and underwriter fees)	52,000.00 26,617.40 34.09	77,224.15 5.24 1,522.80 13,522.83 77,224.15 5.24 - - 52,000.00 26,617.40
investment exercises in Article XII, Fund 210 Description in Article	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. **But Service, SBE/COBI Bonds** Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash **Description** Cash With Service Agents CO&DS Withheld for Gamenta for griphing for 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 **Service Payments** Con of activity in fund 210, Debt Service: Indicated 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: Indicated fees on bond interest above) Indicated fees on bond interest above) Indicated fees on refunded bonds (admin and underwriter fees) The fees on refunded bonds (admin and underwriter fees) The fees on refunded bonds (admin and underwriter fees) The fundation of activity in fund 210, Debt Service: The fees on refunded bonds (admin and underwriter fees)	52,000.00 26,617.40 34.09	77,224.15 5.24 1,522.80 13,522.83 77,224.15 5.24 - - 52,000.00 26,617.40

-ntrine racii	Manufacus Landta		
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2020-21 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)		-
	, , ,		
No current re	funding for the 2020-21 fiscal year.		
	ebt Service Advance Bond Refunding		
<u>Account #</u> 1114	<u>Description</u> Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2020-21 fiscal year.		
	·		
	bt Service, SBE/COBI Bonds Description		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	206,368.41	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	- 228.16	
9200/730	Interest	220.10	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed Interest on Undistributed CO&DS		
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees.		
3321 3325 To record CC	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees.		
3321 3325	Interest on Undistributed CO&DS	-	203,172.01 3,424.56
3321 3325 To record CC 2632	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	
3321 3325 To record CC 2632 3321 3325 To record PY	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	
3321 3325 To record CC 2632 3321 3325 To record PY investment e	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	
3321 3325 To record CC 2632 3321 3325 To record PY investment e	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 ea Fund 100 Ge Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	3 093 99	
3321 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	3,093.99	3,424.56 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	3,093.99	3,424.56 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e. Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	3,093.99	3,424.56 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	3,093.99	3,424.56 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	3,093.99	3,424.56 - -
3321 3325 To record CC 2632 3321 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	3,093.99	3,424.56 - -
3321 3325 To record CC 2632 3321 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 3,093.99 - - -	3,424.56 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 3,093.99 - - - -	3,424.56 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e. Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 3,093.99 - - - - -	
3321 3325 To record CC 2632 3321 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	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 3,093.99 - - - - -	3,424.56
3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 3,093.99 - - - - -	3,424.56
3321 3325 To record CC 2632 3321 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	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 3,093.99 - - - - -	3,424.56
3321 3325 To record CC 2632 3321 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 de	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 3,093.99 - - - - -	3,424.56
3321 3325 To record CC 2632 3321 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 de earnings, rela advance refu	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 3,093.99 - - - - -	3,424.56 - -
3321 3325 To record CC 2632 3321 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 de earnings, relaadvance refu	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 3,093.99 - - - - -	3,424.56
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	3,093.99	3,424.56
3321 3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliation	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	3,093.99	3,424.56
3321 3325 To record CC 2632 3321 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 de earnings, relaadvance refuagent. Reconciliation Beginning fun Plus:	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	3,093.99	3,424.56
3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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 de earnings, rela advance refu agent. Reconciliati Beginning fun Plus: CO&DS v	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	3,093.99	3,424.56
3321 3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliation Beginning fun Plus: CO&DS v Bond inte	Interest on Undistributed CO&DS 28.DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	3,093.99	3,424.56
3321 3325 To record CC 2632 3321 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 de earnings, rela advance refu agent. Reconciliation Plus: CO&DS v Bond inter Refunded	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	3,093.99	3,424.56
3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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 de earnings, rela advance refu agent. Reconciliation Plus: CO&DS v Bond inter Refunded Premium Less:	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 Bounts 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 Redemption of Principal Interest CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Cash with Fiscal agent to payments of refunded bonds escrow Con of activity in fund 210, Debt Service: Indicate the service on withheld MVLR) Description Con refunded bonds	3,093.99	3,424.56
3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Plus: CO&DS v Bond inter Refunded Premium Less: Principal	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	3,093.99	3,424.56
3321 3325 To record CC 2632 3321 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: CO&DS v Bond interest e Principal Interest e Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	3,093.99	3,424.56
3321 3325 To record CC 2632 3321 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. Reconciliati Beginning fun Plus:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	3,093.99	3,424.56
3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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 delearnings, relaadvance refuaded and the Refunded Premium Less: Principal Interest ex Dues and Payments Dues and Payments Dues and Payments Dues and Payments	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	3,093.99	3,424.56

Entries resul	lting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account#	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
9299/891 3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		_
No new mone	ey bond issues for the 2020-21 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2020-21 fiscal year.		
	·		
	bt Service Advance Bond Refunding		
Account #	Description Cash with Fiscal/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 3703	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
ZZ IU	Accided interest Fayable (Sinking Fund Accidats)		-
No advance b	oond refunding for the 2020-21 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued ir	nterest for the 2020-21 fiscal year.		
Year-end ent	ries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	7,320,936.89	
1220	Due from Other Agencies	- ,020,000.00	
	-		
9200/730	Dues and Fees (Administrative expense)	8,479.69	
9200/710	Interest	8,479.69	
9200/710 2632	Interest Deferred Revenues - Unavailable	8,479.69	- 7 202 130 01
9200/710 2632 3321	Interest	8,479.69	- 7,202,139.01 127,277.57
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed	8,479.69	
9200/710 2632 3321 3325 To record CO	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	8,479.69	
9200/710 2632 3321 3325 To record CC 2632	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	8,479.69	
9200/710 2632 3321 3325 To record CO 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	8,479.69	
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 &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	8,479.69	
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 &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	8,479.69	
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea	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.	8,479.69	
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea	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 earnings. **Interest Comparison of the Comparis	8,479.69	
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310	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 earnings. Interest on Undistributed CO&DS disbursements, and earnings. Interest on Unavailable, CO&DS disbursements, and earnings. Interest Fund Description Professional and Technical Services	8,479.69 - 114,991.59	127,277.57
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323	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. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	-	127,277.57
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am	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. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	127,277.57
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	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. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year 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 - Prior Year CO&DS disbursements and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS disbursements and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	127,277.57
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	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 earnings. **Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. **Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. **Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. **Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS disbursements, and earnings. **Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS disbursements, and earnings. **Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS disbursements, and earnings. **Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS disbursements, and earnings. **Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS disbursements, and earnings. **Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS De	-	127,277.57
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account #	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 earnings. Percentage of the professional and Technical Services CO&DS Withheld for Administration COWDS Withheld for Administration fees as provided Section 9, Subsection (d) of the Florida Constitution. But Service, SBE/COBI Bonds Description	114,991.59	127,277.57
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710	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 earnings. **Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. **Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. **Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. **Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS disbursements, and earnings. **Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS disbursements, and earnings. **Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS disbursements, and earnings. **Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS disbursements, and earnings. **Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS disbursements, and earnings. **Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS De	114,991.59	127,277.57
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 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. Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	114,991.59	127,277.57
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761	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. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Interest on Undistributed CO&DS Professional and Technical Services CO&DS Withheld for Administration Interest Section (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	329,000.00 27,564.68 154.03	127,277.57
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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 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 provided 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	114,991.59 329,000.00 27,564.68	127,277.57
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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 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 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	329,000.00 27,564.68 154.03	127,277.57 - - - -
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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	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 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	329,000.00 27,564.68 154.03	- 114,991.59 348,975.40
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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 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 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	329,000.00 27,564.68 154.03	- 114,991.59 348,975.40 23.70
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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	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 provided 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	329,000.00 27,564.68 154.03	127,277.57 - - - - 348,975.40 23.70
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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 delearnings, relative	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 provided 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	329,000.00 27,564.68 154.03	- 114,991.59 348,975.40 23.70
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record deleady and a related advance refu	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 provided 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	329,000.00 27,564.68 154.03	- 114,991.59 348,975.40 23.70
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record deleady and a related advance refu	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 provided 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	329,000.00 27,564.68 154.03	- 114,991.59 348,975.40 23.70
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refuragent.	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 provided 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	329,000.00 27,564.68 154.03	- 114,991.59 348,975.40 23.70
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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 delearnings, relaadvance refuragent. Reconciliation	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 Ounts 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 and of the payments of refunded bonds escrow and of the service payments of refunded bonds escrow Accrued Interest Payable Cash with Fiscal agent to payments of refunded bonds escrow	329,000.00 27,564.68 154.03	- - - 348,975.40 23.70 9,836.40
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refuradent. Reconciliation Beginning fur Plus:	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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: Indicated the service of the service o	329,000.00 27,564.68 154.03	127,277.57 - - - 348,975.40 23.70 9,836.40
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refuragent. Reconciliation Beginning fur Plus: CO&DS v	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 provided 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 Inding cash with fiscal agent to payments of refunded bonds escrow Con of activity in fund 210, Debt Service: Indicated the service of the service o	329,000.00 27,564.68 154.03	127,277.57 - - - 348,975.40 23.70 9,836.40 13,888.33 348,975.40
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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 det earnings, rela advance refuragent. Reconciliation Beginning fur Plus: CO&DS v Bond inte	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. 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 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 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: On of activity in fund 210, Debt Service:	329,000.00 27,564.68 154.03	127,277.57 - - - 348,975.40 23.70 9,836.40 13,888.33 348,975.40
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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 deleanings, relaadvance refuragent. Reconciliation Beginning fur Plus: CO&DS was and in the Refunded	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 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 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 Test (revenue on withheld MVLR) Thomat Coads Description Description Professional and Technical Service Prior Year Thomat Coads Description Professional and Technical Services Thomat Coads Description Professional and Technical Services Thomat Coads Description Professional and Technical Services Thomat Coads Description Professional and Technical Coad	329,000.00 27,564.68 154.03	127,277.57 - - - 348,975.40 23.70 9,836.40 13,888.33 348,975.40
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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 deleanings, relaadvance refuragent. Reconciliation Beginning fur Plus: CO&DS was and in the Refunded	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. 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 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 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: On of activity in fund 210, Debt Service:	329,000.00 27,564.68 154.03	127,277.57 - - - 348,975.40 23.70 9,836.40 13,888.33 348,975.40
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea 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 det earnings, rela advance refuragent. Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal p	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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds	329,000.00 27,564.68 154.03	127,277.57
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refuration and the refunded Premium Less: Principal Interest ex	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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Don of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments expenditure	329,000.00 27,564.68 154.03	127,277.57 348,975.40 23.70 9,836.40 13,888.33 348,975.40 23.70 329,000.00 27,564.68
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refuragent. Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal p Interest earnings and	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. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments expenditure fees (fees on bond interest above)	329,000.00 27,564.68 154.03	127,277.57 - - - 348,975.40 23.70 9,836.40
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refurate each and payments	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 amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 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 rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments Expenditure I fees (fees on bond interest above) To terfunded bonds escrow agent	329,000.00 27,564.68 154.03	127,277.57 348,975.40 23.70 9,836.40 13,888.33 348,975.40 23.70 329,000.00 27,564.68
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refuragent. Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal I Interest ex Dues and Payments Dues and Payments Dues and	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. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments expenditure fees (fees on bond interest above)	329,000.00 27,564.68 154.03	127,277.57 348,975.40 23.70 9,836.40 13,888.33 348,975.40 23.70 - 329,000.00 27,564.68
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refuragent. Reconciliation Beginning fur Plus: CO&DS w Bond inte Refunded Premium Less: Principal I Interest ex Dues and Payments Dues and Payments Dues and	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 provided 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 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 rest (revenue on withheld MVLR) I bond proceeds on refunded bonds Description D	329,000.00 27,564.68 154.03	127,277.57 348,975.40 23.70 9,836.40 13,888.33 348,975.40 23.70 329,000.00 27,564.68

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
	pital Projects, COBI Bonds	<u>Debit</u>	<u> </u>
Account #	Description Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2020-21 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
No current re	funding for the 2020-21 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	oond refunding for the 2020-21 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable	-	_
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	2,082,177.22	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	3,015.21	
9200/710 2632	Interest Deferred Revenues - Unavailable		_
2632 3321	CO&DS Distributed		- 2,039,935.04
3325	Interest on Undistributed CO&DS		45,257.39
To record CC	&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	_	
3321	CO&DS Distributed	-	_
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	•		
Fund 100 Ge			
Account # 7200/310	<u>Description</u> Professional and Technical Services	40,888.74	
3323	CO&DS Withheld for Administration	40,000.74	40,888.74
	ounts withheld from MVLR for actual administration fees as provided		.0,000
n Article XII,	Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
9200/710	Redemption of Principal	550,000.00	
9200/720 9200/730	Interest SBA Sinking Fund Administration Fees	108,960.85 284.73	
9200/730	Payments to Refunding Bond Escrow	20 1 .73	
2210	Accrued Interest Payable	793.80	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		645,092.22
3326 11XX	SBA Sinking Fund Earnings Cash	-	43.81 14,903.35
	ot service payments, MVLR withheld for debt service, investment		14,303.33
	ated fees, reversal of accrued interest, and transfer of prior year		
	nding cash with fiscal agent to payments of refunded bonds escrow		
agent.	on of activity in fund 210, Debt Service:		
			55,207.80
Reconciliati	nd balance as provided in prior school year		
Reconciliati Beginning ful Plus:	nd balance as provided in prior school year		
Reconciliati Beginning fur Plus: CO&DS v	nd balance as provided in prior school year		645,092.22
Reconciliati Beginning ful Plus: CO&DS v	ond balance as provided in prior school year vithheld rest (revenue on withheld MVLR)		645,092.22 43.81
Reconciliati Beginning ful Plus: CO&DS v Bond inte	vithheld rest (revenue on withheld MVLR) I bond proceeds		
Reconciliati Beginning ful Plus: CO&DS v Bond inte	ond balance as provided in prior school year vithheld rest (revenue on withheld MVLR)		
Reconciliati Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less:	vithheld rest (revenue on withheld MVLR) I bond proceeds		
Reconciliati Beginning ful Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e	vithheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments expenditure		43.81 - - 550,000.00 108,960.85
Reconciliati Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and	withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments expenditure I fees (fees on bond interest above)		43.81 - - 550,000.00 108,960.85
Reconciliati Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest ed Dues and Payment	vithheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments expenditure I fees (fees on bond interest above) s to refunded bonds escrow agent		43.81 - - 550,000.00 108,960.85
Reconciliati Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payment Dues and	vithheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments expenditure I fees (fees on bond interest above) s to refunded bonds (admin and underwriter fees)		43.81 - - 550,000.00 108,960.85
Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and Payment	withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments expenditure I fees (fees on bond interest above) s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) on refunded bonds		43.81 - - 550,000.00

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
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)	-	
9200/730	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 2020-21 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)		-
No current re	efunding for the 2020-21 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715 3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2020-21 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	
	nterest for the 2020-21 fiscal year.		-
	·		
Year-end en		<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>	E 066 020 27	
11XX 1220	Cash Due from Other Agencies	5,866,830.27	
9200/730	Dues and Fees (Administrative expense)	8,005.78	
9200/710	Interest	·	
2632	Deferred Revenues - Unavailable		-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		5,754,671.72 120,164.33
	D&DS disbursements, investment earnings, and treasury fees.		120,104.55
	3 .,,		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		-
investment e	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		
Fund 100 G	•		
Account # 7200/310	<u>Description</u> Professional and Technical Services	108,564.99	
3323	CO&DS Withheld for Administration	100,001.00	108,564.99
To record an	nounts withheld from MVLR for actual administration fees as		
	Article XII, Section 9, Subsection (d) of the Florida Constitution.		
provided in A	ebt Service, SBE/COBI Bonds		
provided in <i>A</i> Fund 210 De Account #	<u>Description</u>		
provided in A Fund 210 De Account # 9200/710	Description Redemption of Principal	1,119,000.00	
provided in <i>A</i> Fund 210 De Account # 9200/710 9200/720	Description Redemption of Principal Interest	282,707.88	
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	<u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees		
provided in A 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	282,707.88 606.65 -	
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	<u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees	282,707.88	_
provided in A 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	282,707.88 606.65 -	
provided in A Fund 210 De Account # 9200/710 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	282,707.88 606.65 -	93.34
provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	282,707.88 606.65 -	- 1,374,429.29 93.34 34,818.72
provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 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	282,707.88 606.65 -	93.34
provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	282,707.88 606.65 -	93.34
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	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	282,707.88 606.65 -	93.34
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	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA 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	282,707.88 606.65 -	93.34
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	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA 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	282,707.88 606.65 -	93.34 34,818.72
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	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA 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	282,707.88 606.65 -	93.34
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 fu Plus: CO&DS	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indibalance as provided in prior school year	282,707.88 606.65 -	93.34 34,818.72 145,776.02 1,374,429.29
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 s Bond inte	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA 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 withheld erest (revenue on withheld MVLR)	282,707.88 606.65 -	93.34 34,818.72 145,776.02 1,374,429.29
provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond inte	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA 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 withheld Brest (revenue on withheld MVLR) Indibalance description of Principal Interest (revenue on withheld MVLR) Indibalance description of Principal Interest (revenue on withheld MVLR)	282,707.88 606.65 -	93.34 34,818.72 145,776.02 1,374,429.29
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 fu Plus: CO&DS Bond inte Refunded Premium	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA 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 withheld erest (revenue on withheld MVLR)	282,707.88 606.65 -	93.34 34,818.72 145,776.02 1,374,429.29
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 fu Plus: CO&DS Bond inte Refunded Premium Less:	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year 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 withheld erest (revenue on withheld MVLR) Indibalance description Indibalance de	282,707.88 606.65 -	93.34 34,818.72 145,776.02 1,374,429.29 93.34 -
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 v Bond inte Refundee Premium Less: Principal	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA 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 by the company of the comp	282,707.88 606.65 -	93.34 34,818.72 145,776.02 1,374,429.29
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 v Bond inte Refunded Premium Less: Principal Interest e	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA 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 withheld erest (revenue on withheld MVLR) Indibalance description Indibalance de	282,707.88 606.65 -	93.34 34,818.72 145,776.02 1,374,429.29 93.34 - - 1,119,000.00
provided in A Fund 210 De Account # 9200/710 9200/720 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond inte Refunded Premium Less: Principal Interest e Dues and Payment	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA 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 withheld Brest (revenue on withheld MVLR) It bond proceeds In refunded bonds payments Expenditure If fees (fees on bond interest above) Is to refunded bonds escrow agent	282,707.88 606.65 -	93.34 34,818.72 145,776.02 1,374,429.29 93.34 - - 1,119,000.00 282,707.88
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 fu Plus: CO&DS v Bond inte Refundee Premium Less: Principal Interest e Dues and Payment Dues and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA 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 withheld Brest (revenue on withheld MVLR) Ind bond proceeds In	282,707.88 606.65 -	93.34 34,818.72 145,776.02 1,374,429.29 93.34 - - 1,119,000.00 282,707.88
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 fu Plus: CO&DS v Bond inte Refundee Premium Less: Principal Interest e Dues and Payment Dues and	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA 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 withheld Brest (revenue on withheld MVLR) Indibond proceeds Indibalance on refunded bonds Indibalance on refunded bonds Indibalance on bond interest above) Indibalance on refunded bonds (admin and underwriter fees) Indibalance on refunded bonds Indibalance on refunded bonds (admin and underwriter fees) Indibalance on refunded bonds Indibalance on refunded bonds (admin and underwriter fees) Indibalance on refunded bonds Indibalance on refunded bonds (admin and underwriter fees) Indibalance on refunded bonds Indibalance on ref	282,707.88 606.65 -	93.34 34,818.72 145,776.02 1,374,429.29 93.34 - - 1,119,000.00 282,707.88

Entries resu	lting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	apital Projects, COBI Bonds	_ 	
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		- -
	ey bond issues for the 2020-21 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)		-
No ourront ro	stunding for the 2020 24 figural year		
	efunding for the 2020-21 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	Description Cook with Figure / 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 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
44 IU	Accided interest Payable (Sinking Fund Accidals)		-
No advance	bond refunding for the 2020-21 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
		<u> Debre</u>	<u> orean</u>
	apital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	2,111,661.45	
1220	Due from Other Agencies	2,111,001.43	
9200/730	Dues and Fees (Administrative expense)	3,312.29	
9200/710	Interest		
2632	Deferred Revenues - Unavailable CO&DS Distributed		-
3321 3325	Interest on Undistributed CO&DS		2,065,257.28 49,716.46
	D&DS disbursements, investment earnings, and treasury fees.		10,7 10110
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e			
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	44,917.38	
3323	CO&DS Withheld for Administration		44,917.38
	nounts withheld from MVLR for actual administration fees as provided		
	Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>	070 000 00	
9200/710	Redemption of Principal	670,000.00 231,614,28	
9200/720 9200/730	Interest SBA Sinking Fund Administration Fees	231,614.28 390.32	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	971.19	
1114	Cash with Fiscal/Service Agents		-
3322 3326	CO&DS Withheld for SBE/COBI Bonds		884,317.34 60.06
3326 11XX	SBA Sinking Fund Earnings Cash	-	18,598.39
	bt service payments, MVLR withheld for debt service, investment		. 5,555.59
	ated fees, reversal of accrued interest, and transfer of prior year		
_	inding cash with fiscal agent to payments of refunded bonds escrow		
agent.	on of activity in fund 210, Debt Service:		447.004.70
agent. Reconciliati			117.624.70
agent. Reconciliati Beginning ful Plus:	nd balance as provided in prior school year		117,624.70
Reconciliati Beginning fur Plus: CO&DS v	nd balance as provided in prior school year		884,317.34
agent. Reconciliati Beginning fur Plus: CO&DS v Bond inte	nd balance as provided in prior school year withheld erest (revenue on withheld MVLR)		
Reconciliati Reginning fur Plus: CO&DS v Bond inte	nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds		884,317.34
Reconciliati Beginning fur Plus: CO&DS v Bond inter Refunded	nd balance as provided in prior school year withheld erest (revenue on withheld MVLR)		884,317.34
Reconciliati Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less:	withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds		884,317.34 60.06 - -
Reconciliati Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal	nd balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds		884,317.34
Reconciliati Beginning fur Plus: CO&DS v Bond interest e Dues and	withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above)		884,317.34 60.06 - - 670,000.00
Reconciliati Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payment	withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent		884,317.34 60.06 - - 670,000.00 231,614.28
agent. Reconciliati Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payment Dues and	withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds (admin and underwriter fees)		884,317.34 60.06 - - 670,000.00 231,614.28
agent. Reconciliati Beginning fur Plus: CO&DS v Bond inter Refunded Premium Less: Principal Interest e Dues and Payment Dues and	withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) on refunded bonds		884,317.34 60.06 - - 670,000.00 231,614.28

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	Sale of Bonds - SBE/COBI Bonds		-
3791 No now mone	Premium on Sale of Bonds ey bond issues for the 2020-21 fiscal year.		-
	bt Service Current Bond Refunding		
Account # 9200/790	Description Missellaneous Principal/Interest Current Refunding		
9200/790	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)		-
	funding for the 2020-21 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description One has the Figure 1/One raise Amonto		
1114	Cash with Fiscal/Service Agents Dues and Fees (Issuence costs, underwriter's discount)	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	- -	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	oond refunding for the 2020-21 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210 No accrued ir	Accrued Interest Payable nterest for the 2020-21 fiscal year.		-
	·	Batte.	A 11-
Year-end en		<u>Debit</u>	<u>Credit</u>
	pital Projects, CO&DS		
Account #	<u>Description</u>	4 E00 400 00	
11XX 1220	Cash Due from Other Agencies	4,500,122.08	
9200/730	Dues and Fees (Administrative expense)	- 4,983.57	
9200/710	Interest	.,200.01	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		4,430,303.74
3321 3325	Interest on Undistributed CO&DS		4,430,303.74 74,801.91
3321 3325 To record CC	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees.		
3321 3325 To record CC 2632	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	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees.	-	
3321 3325 To record CC 2632 3321 3325	Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
3321 3325 To record CC 2632 3321 3325 To record PY	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	
3321 3325 To record CC 2632 3321 3325 To record PY investment ea	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 ea Fund 100 Ge Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	
3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	67,581.36	74,801.91
3321 3325 To record CC 2632 3321 3325 To record PY investment ea 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	67,581.36	
3321 3325 To record CC 2632 3321 3325 To record PY investment ea 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	67,581.36	74,801.91
3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	67,581.36	74,801.91
3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	67,581.36	74,801.91
3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		74,801.91
3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	8,000.00	74,801.91
3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		74,801.91
3321 3325 To record CC 2632 3321 3325 To record PY investment ea 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	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	8,000.00 674.66 3.33	74,801.91
3321 3325 To record CC 2632 3321 3325 To record PY investment ea 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	8,000.00 674.66	74,801.91
3321 3325 To record CC 2632 3321 3325 To record PY investment ea 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	8,000.00 674.66 3.33	74,801.91
3321 3325 To record CC 2632 3321 3325 To record PY investment ea 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	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	8,000.00 674.66 3.33	74,801.91 - - 7,538.90
3321 3325 To record CC 2632 3321 3325 To record PY investment ea 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	8,000.00 674.66 3.33	74,801.91
3321 3325 To record CC 2632 3321 3325 To record PY investment ea 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	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	8,000.00 674.66 3.33	74,801.91 - - 7,538.90 0.51
3321 3325 To record CC 2632 3321 3325 To record PY investment ea 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, relations and control of the cord del earnings and control of the cord del e	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	8,000.00 674.66 3.33	74,801.91 - - 7,538.90 0.51
3321 3325 To record CC 2632 3321 3325 To record PY investment ea 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	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	8,000.00 674.66 3.33	74,801.91 - - 7,538.90 0.51
3321 3325 To record CC 2632 3321 3325 To record PY investment ea 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	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	8,000.00 674.66 3.33	74,801.91 - - 7,538.90 0.51
3321 3325 To record CC 2632 3321 3325 To record PY investment ea 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	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	8,000.00 674.66 3.33	74,801.91 - - 7,538.90 0.51 1,191.50
3321 3325 To record CC 2632 3321 3325 To record PY investment ea 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	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	8,000.00 674.66 3.33	74,801.91 - - 7,538.90 0.51
3321 3325 To record CC 2632 3321 3325 To record PY investment ea 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:	Interest on Undistributed CO&DS 08.DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	8,000.00 674.66 3.33	74,801.91 - - 7,538.90 0.51 1,191.50
3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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 v	Interest on Undistributed CO&DS & DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	8,000.00 674.66 3.33	74,801.91 7,538.90 0.51 1,191.50 1,290.60 7,538.90
3321 3325 To record CC 2632 3321 3325 To record PY investment ea 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 v Bond inte	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 **Ounts 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 anding cash with fiscal agent to payments of refunded bonds escrow **Den of activity in fund 210, Debt Service:** Ind balance as provided in prior school year withheld trest (revenue on withheld MVLR)	8,000.00 674.66 3.33	74,801.91 - - 7,538.90 0.51 1,191.50
3321 3325 To record CC 2632 3321 3325 To record PY investment ea 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 v Bond inte Refunded	Interest on Undistributed CO&DS & DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	8,000.00 674.66 3.33	74,801.91 7,538.90 0.51 1,191.50 1,290.60 7,538.90
3321 3325 To record CC 2632 3321 3325 To record PY investment ea 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 v Bond inter Refunded Premium Less:	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 Professional 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 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 rest (revenue on withheld MVLR) I bond proceeds on refunded bonds	8,000.00 674.66 3.33	74,801.91 7,538.90 0.51 1,191.50 1,290.60 7,538.90 0.51
3321 3325 To record CC 2632 3321 3325 To record PY investment ea 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 v Bond inter Refunded Premium Less: Principal	Interest on Undistributed CO&DS DeS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	8,000.00 674.66 3.33	74,801.91 7,538.90 0.51 1,191.50 1,290.60 7,538.90 0.51 8,000.00
3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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:	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 Bection 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to 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 Cash Description Fund Earnings Description Fund Earnings Cash Description Fund Earnings De	8,000.00 674.66 3.33	74,801.91 7,538.90 0.51 1,191.50 1,290.60 7,538.90 0.51 8,000.00 674.66
3321 3325 To record CC 2632 3321 3325 To record PY investment ea 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 v Bond inter Refunded Premium Less: Principal Interest e Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	8,000.00 674.66 3.33	74,801.91 7,538.90 0.51 1,191.50 1,290.60 7,538.90 0.51 8,000.00
3321 3325 To record CC 2632 3321 3325 To record PY investment ea 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:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	8,000.00 674.66 3.33	74,801.91 7,538.90 0.51 1,191.50 1,290.60 7,538.90 0.51 8,000.00 674.66
3321 3325 To record CC 2632 3321 3325 To record PY investment ea 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:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	8,000.00 674.66 3.33	74,801.91 7,538.90 0.51 1,191.50 1,290.60 7,538.90 0.51 8,000.00 674.66

Polk County School District

Euro d 040 0	Ilting from bond issuance and refunding:	<u>Debit</u>	
Fund 310 Ca Account #	<u>apital Projects, COBI Bonds</u> <u>Description</u>		
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 2020-21 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discounty 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)		-
	ricerace interest is ayasis (Ciming Failer tool asis)		
	efunding for the 2020-21 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2020-21 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX 2210	Cash Accrued Interest Payable	-	_
	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	Debit	Credit
	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	3,212,294.81	
1220	Due from Other Agencies	-	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	4,171.84	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		3,153,848.58
3325	Interest on Undistributed CO&DS		3,153,848.58 62,618.07
3325			
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	Interest on Undistributed CO&DS D&DS disbursements, investment 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 earnings.	-	
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 earnings.	-	
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 earnings.	- 56,573.61	62,618.07 - -
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	- 56,573.61	
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	- 56,573.61	62,618.07
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	56,573.61	62,618.07
3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	56,573.61	62,618.07
3325 To record CC 2632 3321 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	393,000.00	62,618.07 - -
3325 To record CC 2632 3321 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	393,000.00 178,474.93	62,618.07 - -
3325 To record CC 2632 3321 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	393,000.00	62,618.07 - -
3325 To record CC 2632 3321 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	393,000.00 178,474.93	62,618.07 - -
3325 To record CO 2632 3321 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	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	393,000.00 178,474.93 247.68	62,618.07 - - 56,573.61
3325 To record CO 2632 3321 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	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	393,000.00 178,474.93 247.68	62,618.07 - - 56,573.61
3325 To record CO 2632 3321 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	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	393,000.00 178,474.93 247.68	62,618.07 - - 56,573.61 561,151.81 38.11
3325 To record CO 2632 3321 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	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	393,000.00 178,474.93 247.68	62,618.07 - - 56,573.61
3325 To record CO 2632 3321 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 de earnings, related	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	393,000.00 178,474.93 247.68	62,618.07 - - 56,573.61 561,151.81 38.11
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record and in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refu	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	393,000.00 178,474.93 247.68	62,618.07 - - 56,573.61 - 561,151.81 38.11
3325 To record CO 2632 3321 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 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. 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 atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	393,000.00 178,474.93 247.68	62,618.07 - - 56,573.61 561,151.81 38.11
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3325 To record CO 2632 3321 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 de earnings, reladvance refuagent. Reconciliati Beginning fu	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	393,000.00 178,474.93 247.68	62,618.07 - - 56,573.61 561,151.81 38.11
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3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadvance refuadent. Reconciliati Beginning fu 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. 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. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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: Indicate the prior year and balance as provided in prior school year	393,000.00 178,474.93 247.68	62,618.07 - - 561,151.81 38.11 10,709.09
3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS o Bond inter Refunded	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	393,000.00 178,474.93 247.68	62,618.07 - - 561,151.81 38.11 10,709.09 90,138.40 561,151.81
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record and in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuade and refuade and refuade and refuade and refuse advance refuagent. Reconciliati Beginning fu Plus: CO&DS v Bond interestination	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	393,000.00 178,474.93 247.68	62,618.07 - - 561,151.81 38.11 10,709.09 90,138.40 561,151.81
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record and in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadement. Reconciliati Beginning fu Plus: CO&DS v Bond interestinated refunded r	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	393,000.00 178,474.93 247.68	62,618.07 561,151.81 38.11 10,709.09 90,138.40 561,151.81 38.11
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadvance refuadent. Reconciliati Beginning fu Plus: CO&DS v Bond interestination Refunded Premium Less: Principal	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	393,000.00 178,474.93 247.68	62,618.07 - - 561,151.81 38.11 10,709.09 90,138.40 561,151.81
3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	393,000.00 178,474.93 247.68	62,618.07 561,151.81
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, 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 v Bond interest e Dues and Payment	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 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 withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure of fees (fees on bond interest above) s to refunded bonds escrow agent	393,000.00 178,474.93 247.68	62,618.07 561,151.81 38.11 10,709.09 90,138.40 561,151.81 38.11 393,000.00 178,474.93
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record and in Article XII, 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 v Bond interest expression Payment Dues and Payment Dues and Payment Dues and	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	393,000.00 178,474.93 247.68	62,618.07 561,151.81 38.11 10,709.09 90,138.40 561,151.81 38.11 393,000.00 178,474.93

Putnam County School District

	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 2020-21 fiscal year.		-
	bt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2020-21 fiscal year.		
	bt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
10	Additional interest i ayabie (diliking i unu Additials)		•
No advance l	oond refunding for the 2020-21 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable nterest for the 2020-21 fiscal year.		-
ino accided ii	nerest for the 2020-21 fiscal year.		
Year-end en	ries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	411,298.41	
1220	Due from Other Agencies	-	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	554.12	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		403,535.34
3325	Interest on Undistributed CO&DS		8,317.19
To record CC	&DS disbursements, investment earnings, and treasury fees.		
	Deferred Revenues - Unavailable - Prior Year	-	
2632	CO&DS Distributed		-
3321			
3321 3325	Interest on Undistributed CO&DS		-
3321 3325 To record PY	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		-
3321 3325 To record PY investment ea	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
3321 3325 To record PY investment ea Fund 100 Ge	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund		-
3321 3325 To record PY investment ea Fund 100 Ge Account #	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Eneral Fund Description	7 514 34	-
3321 3325 To record PY investment ea Fund 100 Ge	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund	7,514.34	7,514.34
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS disbursements, and Description Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided	7,514.34	7,514.34
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Description Description Professional and Technical Services CO&DS Withheld for Administration	7,514.34	7,514.34
3325 To record PY investment ease. Fund 100 Ges. Account # 7200/310 3323 To record am in Article XII,	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 disbursements, and Description Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided	7,514.34	- 7,514.34
3321 3325 To record PY investment experience of the second	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 Description Interest on Undistributed CO&DS Interest on Undistributed CO&DS Description Interest on Undistributed CO&DS Interest on Undistr		- 7,514.34
3321 3325 To record PY investment earner from 100 Get Account # 7200/310 3323 To record amin Article XII, Fund 210 Det Account # 9200/710	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 disbursements. Interest on Undistributed CO&DS disbursements. Interest on Undistributed CO&DS disburseme	67,000.00	- 7,514.34
3321 3325 To record PY investment ease Fund 100 Ge Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720	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 disbursements. Interest on Undistributed CO&	67,000.00 24,670.00	- 7,514.34
3321 3325 To record PY investment earlier Fund 100 Ge Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Ineral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	67,000.00	7,514.34
3321 3325 To record PY investment ease Fund 100 Ge Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720	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 disbursements. Interest on Undistributed CO&	67,000.00 24,670.00	- 7,514.34
3321 3325 To record PY investment ea 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	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS disbursements, and arnings. Interest on Unavailable,	67,000.00 24,670.00	_
3321 3325 To record PY investment earner from 100 Get Account # 7200/310 3323 To record amin Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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	67,000.00 24,670.00	89,906.32
3321 3325 To record PY investment earlier from 100 Ge Account # 7200/310 3323 To record amin 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. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided 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	67,000.00 24,670.00	89,906.32 6.11
3321 3325 To record PY investment earlier from 100 Geta Account # 7200/310 3323 To record amin Article XII, Fund 210 Deta Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS disbursements, and arnings. Interest CO&DS disbursements, and arnings. Interest CO&DS disbursements, and dispute the composition of the compositi	67,000.00 24,670.00	89,906.32
3321 3325 To record PY investment earning from 100 Get Account # 7200/310 3323 To record amin Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided 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	67,000.00 24,670.00	89,906.32 6.11
3321 3325 To record PY investment earnings, relativestment earnings, earnings, earnings, earnings, earnings, earnings, earnings, earnings, earning	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS disbursements, and arnings. Interest CO&DS disbursements, and arnings. Interest CO&DS disbursements, and arnings. Interest CO&DS Withheld Services CO&DS Withheld for Administration Interest CO&DI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment	67,000.00 24,670.00	89,906.32 6.11
3321 3325 To record PY investment earnings, relaged and a significant and a signific	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS disbursements, and arnings. Interest of Co&DS disbursements, and arnings. Interest of Co&DS disbursements, and arnings. Description Redemption of MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest of Co&DS disbursements of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	67,000.00 24,670.00	89,906.32 6.11
3321 3325 To record PY investment earnings, reladance refused to record delegant.	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS disbursements, and arnings. Interest of Co&DS disbursements, and arnings. Interest of Co&DS disbursements, and arnings. Description Redemption of MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest of Co&DS disbursements of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	67,000.00 24,670.00	89,906.32 6.11
3321 3325 To record PY investment earnings, relations and to the conciliation of the c	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 provided Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Ton of activity in fund 210, Debt Service:	67,000.00 24,670.00	89,906.32 6.11
3321 3325 To record PY investment earnings, relations and the record delegant. Percord among and the record among and the record among and the record among and the record	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 provided Section 9, Subsection (d) of the Florida Constitution. Interest Section 9, Secription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow In of activity in fund 210, Debt Service: In displacements and displacements and balance as provided in prior school year	67,000.00 24,670.00	89,906.32 6.11 1,797.25
3321 3325 To record PY investment ease Fund 100 Get Account # 7200/310 3323 To record amin Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, related advance refur agent. Reconciliation Beginning fur Plus: CO&DS v	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 provided Section 9, Subsection (d) of the Florida Constitution. Interest Section Section of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest Section Service Agents Out 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 Section Service Service: Indicate Technical Services are underested in the service of the servi	67,000.00 24,670.00	12,481.40 89,906.32
3325 To record PY investment ease Fund 100 Get Account # 7200/310 3323 To record amin Article XII, Fund 210 Det 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 vand inter PS Account P	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services	67,000.00 24,670.00	89,906.32 6.11 1,797.25
3325 To record PY investment earnings, reladvance refunders. Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded.	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services	67,000.00 24,670.00	12,481.40 89,906.32
3325 To record PY investment earnings, reladvance refunders. Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded.	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services	67,000.00 24,670.00	12,481.40 89,906.32
3321 3325 To record PY investment eximate an	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services	67,000.00 24,670.00	12,481.40 89,906.32
3325 To record PY investment ease Fund 100 Get Account # 7200/310 3323 To record amin Article XII, Fund 210 Det 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 value Bond interest ease Principal Interest	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided 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: Ind balance as provided in prior school year withheld Interest (revenue on withheld MVLR) It bond proceeds Interest (revenue on withheld MVLR) It bend proceeds Inter	67,000.00 24,670.00	12,481.40 89,906.32 6.11 1,797.25 12,481.40 89,906.32 6.11 - - 67,000.00 24,670.00
3325 To record PY investment ease Fund 100 Get Account # 7200/310 3323 To record amin Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indibalance as provided in prior school year withheld Interest (revenue on withheld MVLR) Indibalance as provided in prior school year withheld Interest (revenue on withheld MVLR) Indibalance as provided in prior school year withheld Interest (revenue on withheld MVLR) Indibalance as provided in prior school year withheld Interest (revenue on withheld MVLR) Indibalance as provided in prior school year withheld Interest (revenue on withheld MVLR) Interest (revenue on withheld MV	67,000.00 24,670.00	12,481.40 89,906.32 6.11 - 67,000.00
3321 3325 To record PY investment exitation investment exitation investment exitation investment exitation in Article XII, Fund 210 Development in Article XIII, Fund 210 Development in Art	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 provided Section 9, Subsection (d) of the Florida Constitution. Interest BA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) It bond proceeds On refunded bonds Payments Expenditure If ees (fees on bond interest above) Interest of prior descriptions on the payments of refunded bonds escrow agent	67,000.00 24,670.00	12,481.40 89,906.32 6.11 1,797.25 12,481.40 89,906.32 6.11 - - 67,000.00 24,670.00
3321 3325 To record PY investment earnings, related advance refu agent. Reconciliation Beginning fur Plus: CO&DS v Bond interest earnings and payments Dues	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 provided Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: Indibalance as provided in prior school year withheld Interest (revenue on withheld MVLR) Indibalance as provided in prior school year withheld Interest (revenue on withheld MVLR) Indibalance as provided in prior school year withheld Interest (revenue on withheld MVLR) Indibalance as provided in prior school year withheld Interest (revenue on withheld MVLR) Indibalance as provided in prior school year withheld Interest (revenue on withheld MVLR) Interest (revenue on withheld MV	67,000.00 24,670.00	12,481.40 89,906.32 6.11 1,797.25 12,481.40 89,906.32 6.11 - - 67,000.00 24,670.00

Entries resu	liting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
9200/730	Casn Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2020-21 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	<u>Description</u>		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No occurant name	of and in a fact the 2000 Office of a section		
	efunding for the 2020-21 fiscal year.		
•	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715 3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No set	hand refunding for the 2000 Of Forel		
	bond refunding for the 2020-21 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	-
	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	1,342,847.44	
1220	Due from Other Agencies	-	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	1,889.11	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,316,381.61
3325 To record CO	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		28,354.94
	•		
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	_
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	•		
Fund 100 G	eneral Fund		
Account #	Description	05 047 07	
7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	25,617.87	25,617.87
	nounts withheld from MVLR for actual administration fees as provided		20,017.07
	Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
9200/710	Redemption of Principal	267,000.00	
9200/720 9200/730	Interest SBA Sinking Fund Administration Fees	105,718.87 161.48	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	524.12	
1114 3322	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds		- 365,858.52
3326	SBA Sinking Fund Earnings	-	24.85
11XX	Cash		7,521.10
	bt service payments, MVLR withheld for debt service, investment		
-	ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow		
agent.	5		
Reconciliati	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		53,660.24
Beginning fu	na salanos as provided in prior scribor year		55,000.24
Beginning fu Plus:	withheld		365,858.52
Plus: CO&DS			24.85
Plus: CO&DS v Bond inte	erest (revenue on withheld MVLR)		-
Plus: CO&DS v Bond inte Refunded	erest (revenue on withheld MVLR) d bond proceeds		_
Plus: CO&DS v Bond inte Refunded	erest (revenue on withheld MVLR)		-
Plus: CO&DS v Bond inte Refundee Premium Less: Principal	erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments		267,000.00
Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e	erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure		105,718.87
Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest e Dues and	erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above)		
Plus: CO&DS of Bond interpretation of the Premium Less: Principal Interest of Dues and Payment Dues and Dues an	erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees)		105,718.87
Plus: CO&DS of Bond interpretation of the Premium Less: Principal Interest of Dues and Payment Dues and Dues an	erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) s to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) on refunded bonds		105,718.87

St. Lucie County School District

	ulting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2020-21 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discounty 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 accuracy as	after diagraphy 2000 24 figure Lycen		
	efunding for the 2020-21 fiscal year.		
	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3713	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No odvor	hand refunding for the 2020-24 fiscal year		
	bond refunding for the 2020-21 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable	_	-
No accrued i	interest for the 2020-21 fiscal year.		
Year-end en	itries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	1,457,297.76	
1220	Due from Other Agencies	-	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	1,677.56	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,433,795.70
3325	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		25,179.62
1010001010	and a december to the second of the second o		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed	-	- -
3321 3325		-	:
3321 3325 To record P	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and	-	- -
3321 3325 To record Py investment e	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.	-	- -
3321 3325 To record Py investment e Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS Of Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. Comments of the com	-	-
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 earnings. eneral Fund Description Professional and Technical Services	22,749.06	
3321 3325 To record P\investment e Fund 100 G Account # 7200/310 3323	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	22,749.06	22,749.06
3321 3325 To record Phinvestment e Fund 100 Go Account # 7200/310 3323 To record an	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services	22,749.06	- - 22,749.06
3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII,	CO&DS Distributed Interest on Undistributed CO&DS Of Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. Interest on Undistributed CO&DS Of Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. Interest on Undistributed CO&DS disbursements, and earnings. Interest of Unavailable, CO&DS disburse	22,749.06	- - 22,749.06
3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De	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 provided Section 9, Subsection (d) of the Florida Constitution.	22,749.06	- - 22,749.06
3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710	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 provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	55,000.00	- - 22,749.06
3321 3325 To record Pyinvestment e Fund 100 Gr Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720	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 provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	55,000.00 6,500.00	- - 22,749.06
3321 3325 To record Phinvestment of Fund 100 Go Account # 7200/310 3323 To record and in Article XII, Fund 210 Do Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. 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	55,000.00	- - 22,749.06
3321 3325 To record Phinvestment of Fund 100 Gradual Phinter 100 G	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 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	55,000.00 6,500.00	- - 22,749.06
3321 3325 To record Phinvestment of Fund 100 Gr Account #7200/310 3323 To record and in Article XII, Fund 210 Do 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 earnings. 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	55,000.00 6,500.00	_
3321 3325 To record Phinvestment of Fund 100 Gr Account #7200/310 3323 To record and in Article XII, 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 earnings. 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	55,000.00 6,500.00	60,059.24
3321 3325 To record Phinvestment of Fund 100 Gr Account #7200/310 3323 To record and in Article XII, Fund 210 Do 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 earnings. 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	55,000.00 6,500.00	_
3321 3325 To record Pyinvestment of Fund 100 Grant #7200/310 3323 To record and in Article XII, Fund 210 December 49200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record december 4920/730	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. / 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 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	55,000.00 6,500.00	- 60,059.24 4.08
3321 3325 To record Pyinvestment e Fund 100 G Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. / 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 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	55,000.00 6,500.00	- 60,059.24 4.08
3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. / 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 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	55,000.00 6,500.00	- 60,059.24 4.08
3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent.	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 Industry 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 Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to 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	55,000.00 6,500.00	- 60,059.24 4.08
3321 3325 To record Pyinvestment e Fund 100 G Account # 7200/310 3323 To record an in Article XII, 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	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 Inounts 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 Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Redemption of Pr	55,000.00 6,500.00	60,059.24 4.08 1,463.19
3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refuagent. Reconciliation	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 Industry 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 Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to 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	55,000.00 6,500.00	- 60,059.24 4.08
3321 3325 To record Pyinvestment e Fund 100 G Account # 7200/310 3323 To record an in Article XII, 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	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. / 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 Obto 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 / Interest	55,000.00 6,500.00	60,059.24 4.08 1,463.19
3321 3325 To record Pyinvestment of Fund 100 Grant #7200/310 3323 To record and in Article XII, Fund 210 December 200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record december 200/710 114 114 115 115 115 115 115 115 115 115	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and barnings. eneral 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. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR)	55,000.00 6,500.00	60,059.24 4.08 1,463.19
3321 3325 To record Pyinvestment of Fund 100 Grand Account #7200/310 3323 To record and in Article XII, Fund 210 De Account #7200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliation Beginning fural Plus: CO&DS Bond interestments	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 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 ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds	55,000.00 6,500.00	3,354.32 60,059.24
3321 3325 To record Pyinvestment of Fund 100 Geta Account #7200/310 3323 To record and in Article XII, Fund 210 Deta Account #7200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record deta earnings, reliadvance refuagent. Reconciliation Beginning furally Plus: CO&DS: Bond into Refunde Premium	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and barnings. eneral 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. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR)	55,000.00 6,500.00	3,354.32 60,059.24
3321 3325 To record Pyinvestment of Fund 100 Get Account # 7200/310 3323 To record and in Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rel advance refuagent. Reconciliation Beginning fur Plus: CO&DS: Bond inter Refunde Premium Less:	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and parnings. / Description Professional and Technical Services	55,000.00 6,500.00	3,354.32 60,059.24
3321 3325 To record Pyinvestment of Fund 100 Grand Account #7200/310 3323 To record and in Article XII, Fund 210 December 200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record december 200/200/200/200/200/200/200/200/200/200	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 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 ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure	55,000.00 6,500.00	3,354.32 60,059.24 4.08 1,463.19 3,354.32 60,059.24 4.08 - - 55,000.00 6,500.00
3321 3325 To record Pyinvestment of Fund 100 Grand Fund 100 Grand Fund 100 Grand Fund 210 Description of the Fund	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and parmings. / 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 provided Section 9, Subsection (d) of the Florida Constitution. Sept Service, SBE/COBI Bonds	55,000.00 6,500.00	3,354.32 60,059.24 4.08 1,463.19
3321 3325 To record Pyinvestment of Fund 100 Grand Account #7200/310 3323 To record and in Article XII, Fund 210 De Account #9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadents. Reconciliation Beginning fural Plus:	CO&DS Distributed 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. 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 elet service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure d fees (fees on bond interest above) est to refunded bonds escrow agent	55,000.00 6,500.00	3,354.32 60,059.24 4.08 1,463.19 3,354.32 60,059.24 4.08 - - 55,000.00 6,500.00
3321 3325 To record Pyinvestment of Fund 100 Grand Account #7200/310 3323 To record and in Article XII, Fund 210 Defector Account #9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record defearnings, reladvance refuadents. Reconciliation Beginning fure Plus: CO&DS Bond into Refunde Premium Less: Principal Interest of Dues and Payment Dues And Pa	CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and parmings. / 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 provided Section 9, Subsection (d) of the Florida Constitution. Sept Service, SBE/COBI Bonds	55,000.00 6,500.00	3,354.32 60,059.24 4.08 1,463.19 3,354.32 60,059.24 4.08 - - 55,000.00 6,500.00

Entries resu	ılting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds	_ ~~	<u> </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		-
	ey bond issues for the 2020-21 fiscal year.		
	ebt Service Current Bond Refunding		
Account # 9200/790	Description Miscellaneous Principal/Interest Current Refunding		
9200/790	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	· · · ·		
No current re	efunding for the 2020-21 fiscal year.		
	·		
•	ebt Service Advance Bond Refunding		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3715 3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No och er	hand refunding for the 2000 Of Feet Lives		
	bond refunding for the 2020-21 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable	-	-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	773,097.44	
1220	Due from Other Agencies	4 000 07	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	1,068.67	
2632	Deferred Revenues - Unavailable		_
3321	CO&DS Distributed		758,125.64
3325	Interest on Undistributed CO&DS		16,040.47
	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	-	-
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and	-	:
2632 3321 3325 To record P\	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	- -
2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	-
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 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	14,492.10	
2632 3321 3325 To record PY investment e Fund 100 Go Account # 7200/310 3323	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	14,492.10	- - 14,492.10
2632 3321 3325 To record Phinvestment e Fund 100 Go 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. eneral Fund Description Professional and Technical Services	14,492.10	- - 14,492.10
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII,	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. Description Professional and Technical Services CO&DS Withheld for Administration Prounts withheld from MVLR for actual administration fees as provided	14,492.10	- - 14,492.10
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII,	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 provided Section 9, Subsection (d) of the Florida Constitution.	14,492.10	- - 14,492.10
2632 3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	148,000.00	- - 14,492.10
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	148,000.00 49,093.82	- - 14,492.10
2632 3321 3325 To record P\ investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	148,000.00	- - 14,492.10
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	148,000.00 49,093.82	- - 14,492.10
2632 3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 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 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	148,000.00 49,093.82 85.42	_
2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, 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 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	148,000.00 49,093.82 85.42	193,522.26
2632 3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 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 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	148,000.00 49,093.82 85.42	_
2632 3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, 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. 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	148,000.00 49,093.82 85.42	193,522.26 13.14
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 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 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 atted fees, reversal of accrued interest, and transfer of prior year	148,000.00 49,093.82 85.42	193,522.26 13.14
2632 3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Tounts 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	148,000.00 49,093.82 85.42	193,522.26 13.14
2632 3321 3325 To record Pyinvestment e Fund 100 Get Account # 7200/310 3323 To record an in Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. 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 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	148,000.00 49,093.82 85.42	193,522.26 13.14
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent. Reconciliati	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 provided 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 ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	148,000.00 49,093.82 85.42	193,522.26 13.14 4,413.64
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 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	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 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 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	148,000.00 49,093.82 85.42	193,522.26 13.14
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent. Reconciliati	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 nounts withheld from MVLR for actual 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indi balance as provided in prior school year	148,000.00 49,093.82 85.42	193,522.26 13.14 4,413.64 25,100.81
2632 3321 3325 To record Pyinvestment e Fund 100 Get Account # 7200/310 3323 To record an in Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent. Reconciliati Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable - 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 nounts withheld from MVLR for actual 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indi balance as provided in prior school year	148,000.00 49,093.82 85.42	193,522.26 13.14 4,413.64
2632 3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent. Reconciliati Beginning fur Plus: CO&DS y Bond interefunded	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 provided 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 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: Indiand balance as provided in prior school year withheld Brest (revenue on withheld MVLR) display by Samuer Samu	148,000.00 49,093.82 85.42	193,522.26 13.14 4,413.64 25,100.81 193,522.26
2632 3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent. Reconciliati Beginning fu Plus: CO&DS y Bond interefunder Premium	Deferred Revenues - Unavailable - Prior Year 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 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 withheld withheld rest (revenue on withheld MVLR)	148,000.00 49,093.82 85.42	193,522.26 13.14 4,413.64 25,100.81 193,522.26
2632 3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuade earnings fur Plus: CO&DS y Bond interesting Endiance refuade earning fur Plus: CO&DS y Bond interesting Endiance refuade earning fur Plus: CO&DS y Bond interesting Endiance refuade earning fur Plus: CO&DS y Bond interesting Endiance refuade earning fur Plus: CO&DS y Bond interesting Endiance e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. peneral 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. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA 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 withheld Perest (revenue on withheld MVLR) d bond proceeds In on refunded bonds	148,000.00 49,093.82 85.42	25,100.81 193,522.26 13.14 4,413.64
2632 3321 3325 To record Pyinvestment e Fund 100 Get Account # 7200/310 3323 To record an in Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadvance refuagent. Reconciliati Beginning fur Plus: CO&DS Sond interestination of the Premium Less: Principal	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 provided 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 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: Indiand balance as provided in prior school year withheld Brest (revenue on withheld MVLR) display by Samuer Samu	148,000.00 49,093.82 85.42	193,522.26 13.14 4,413.64 25,100.81 193,522.26
2632 3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadents, reliadvance refuagent. Reconciliati Beginning fu Plus: CO&DS y Bond interest e Dues and	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest 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. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld Perest (revenue on withheld MVLR) Indicate the payments of the payments expenditure In fees (fees on bond interest above)	148,000.00 49,093.82 85.42	25,100.81 193,522.26 13.14 4,413.64 193,522.26 13.14
2632 3321 3325 To record Pyinvestment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent. Reconciliati Beginning furely premium Less: Principal Interest en Dues and Payment	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest 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 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 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 withheld rerest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure of fees (fees on bond interest above) s to refunded bonds escrow agent	148,000.00 49,093.82 85.42	25,100.81 193,522.26 13.14 4,413.64 25,100.81 193,522.26 13.14 - - 148,000.00 49,093.82
2632 3321 3325 To record PY investment experience of the property of the prope	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest 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. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bit service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld Perest (revenue on withheld MVLR) Indicate the payments of the payments expenditure In fees (fees on bond interest above)	148,000.00 49,093.82 85.42	25,100.81 193,522.26 13.14 4,413.64 25,100.81 193,522.26 13.14 - - 148,000.00 49,093.82

Sarasota County School District

	Ilting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	apital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
9200/730	Casn Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2020-21 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)		-
2210	Accided interest Fayable (Sirking Fund Accidals)		-
No current re	efunding for the 2020-21 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
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		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	bond refunding for the 2020-21 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	_
	nterest for the 2020-21 fiscal year.		-
Year-end en	tries:	Debit	Credit
	apital Projects, CO&DS	Debit	Orcuit
Account #	Description		
Account # 11XX	<u>Description</u> Cash	1,332,662.41	
1220	Due from Other Agencies	-	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	1,990.02	
	merest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		- 1,304,782.76
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		1,304,782.76 29,869.67
3321 3325	CO&DS Distributed		
3321 3325 To record CC 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 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	
3321 3325 To record CC 2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.	-	
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 earnings.	-	
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	26,986.38	29,869.67 - -
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	26,986.38	
3321 3325 To record CO 2632 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 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	26,986.38	29,869.67 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	26,986.38	29,869.67 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	26,986.38	29,869.67 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	- 26,986.38 350,000.00	29,869.67 - -
3321 3325 To record CO 2632 3321 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	350,000.00 126,276.40	29,869.67 - -
3321 3325 To record CO 2632 3321 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided Section 9, Subsection (d) of the Florida Constitution. Pett Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	350,000.00	29,869.67 - -
3321 3325 To record CO 2632 3321 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	350,000.00 126,276.40	29,869.67 - -
3321 3325 To record CO 2632 3321 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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	350,000.00 126,276.40 206.27	29,869.67
3321 3325 To record CO 2632 3321 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	350,000.00 126,276.40 206.27	29,869.67 - - 26,986.38
3321 3325 To record CO 2632 3321 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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	350,000.00 126,276.40 206.27	29,869.67
3321 3325 To record CC 2632 3321 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	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	350,000.00 126,276.40 206.27	29,869.67 - - 26,986.38 - 467,322.86 31.74
3321 3325 To record CO 2632 3321 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 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 provided Section 9, Subsection (d) of the Florida Constitution. Pets Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	350,000.00 126,276.40 206.27	29,869.67 - - 26,986.38 - 467,322.86 31.74
3321 3325 To record CO 2632 3321 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 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 CO&DS 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 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	350,000.00 126,276.40 206.27	29,869.67 - - 26,986.38 - 467,322.86 31.74
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an in Article XII, 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. Professional and Technical Services CO&DS Withheld for Administration CO&DS Withheld for 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 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	350,000.00 126,276.40 206.27	29,869.67 - - 26,986.38 - 467,322.86 31.74
3321 3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided 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 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:	350,000.00 126,276.40 206.27	29,869.67 - - - - 467,322.86 31.74 10,250.31
3321 3325 To record CO 2632 3321 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 de earnings, reladvance 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. Professional and Technical Services CO&DS Withheld for Administration CO&DS Withheld for 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 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	350,000.00 126,276.40 206.27	29,869.67 - - 26,986.38 - 467,322.86 31.74
3321 3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	350,000.00 126,276.40 206.27	29,869.67 - - - 467,322.86 31.74 10,250.31
3321 3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS v Bond inte	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided 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 anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: India balance as provided in prior school year withheld Brest (revenue on withheld MVLR)	350,000.00 126,276.40 206.27	29,869.67 - - - - 467,322.86 31.74 10,250.31
3321 3325 To record CO 2632 3321 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 de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS of Bond inter Refunded	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 mounts 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 bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, 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 prest (revenue on withheld MVLR) Indicated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	350,000.00 126,276.40 206.27	29,869.67 - - - 467,322.86 31.74 10,250.31 64,453.58 467,322.86
3321 3325 To record CO 2632 3321 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 de earnings, reladvance refuadent. Reconciliati Beginning fu Plus: CO&DS v Bond inter Refunded Premium	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided 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 anding cash with fiscal agent to payments of refunded bonds escrow On of activity in fund 210, Debt Service: India balance as provided in prior school year withheld Brest (revenue on withheld MVLR)	350,000.00 126,276.40 206.27	29,869.67 - - - 467,322.86 31.74 10,250.31 64,453.58 467,322.86
3321 3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS v Bond inter Refunded Premium 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. pereral 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. Post Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld prest (revenue on withheld MVLR) Indicated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	350,000.00 126,276.40 206.27	29,869.67 - - - 467,322.86 31.74 10,250.31 64,453.58 467,322.86
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record and in Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadvance refuadent. Reconciliati Beginning fur Plus: CO&DS variable Bond interest experiments Less: Principal Interest experiments	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 withheld prest (revenue on withheld MVLR) d bond proceeds on refunded bonds payments expenditure	350,000.00 126,276.40 206.27	29,869.67 467,322.86 31.74 10,250.31 64,453.58 467,322.86 31.74 350,000.00 126,276.40
3321 3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS o Bond inte Refunded Premium Less: Principal Interest e Dues and	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided 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: Indiance as provided in prior school year withheld Prest (revenue on withheld MVLR) Indiance as provided bonds payments payments	350,000.00 126,276.40 206.27	29,869.67
3321 3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS to Bond interest earnings Principal Interest earnings Principal Interest earnings Principal Interest earnings Principal Interest earnings Payment	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 withheld prest (revenue on withheld MVLR) do bond proceeds on refunded bonds payments expenditure of fees (fees on bond interest above) s to refunded bonds escrow agent	350,000.00 126,276.40 206.27	29,869.67 467,322.86 31.74 10,250.31 64,453.58 467,322.86 31.74 350,000.00 126,276.40
3321 3325 To record CO 2632 3321 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 de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS v Bond interest e Dues and Payment Dues and	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided 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: Indiance as provided in prior school year withheld Prest (revenue on withheld MVLR) Indiance as provided bonds payments payments	350,000.00 126,276.40 206.27	29,869.67 467,322.86 31.74 10,250.31 64,453.58 467,322.86 31.74 350,000.00 126,276.40

Limies resu	Iting from hand issuance and refunding	Dob!4	Cradit
	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
9299/891 3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2020-21 fiscal year.		-
	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)		-
	, isolated interest. a yazare (emining transportation)		
No current re	funding for the 2020-21 fiscal year.		
	ebt Service Advance Bond Refunding		
	-		
Account #	Description Cook with Figure (Continue Amente		
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 2020-21 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	<u>Description</u>		
11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable		_
	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	1,635,051.50	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	2,762.69	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,596,347.01
3325 To record CC	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		41,467.18
TO TECOTO OC	odbo disbursements, investment earnings, and treasury lees.		
2632	Deferred Revenues - Unavailable - Prior Year		
3321	CO&DS Distributed		
JJZ 1	COADS DISTIBUTED		-
	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 arnings.		-
3325 To record PY investment e Fund 100 G e	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 arnings. Description	37 464 39	-
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	37,464.39	- - 37 464 30
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration	37,464.39	- - 37,464.39
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services	37,464.39	- - 37,464.39
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 arnings. 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.	37,464.39	- - 37,464.39
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Professional and Technical Services CO&DS Withheld for Administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	37,464.39	- - 37,464.39
3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account #	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 provided Section 9, Subsection (d) of the Florida Constitution. Description Description		- - 37,464.39
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. 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	659,000.00	- - 37,464.39
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 arnings. 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	659,000.00 221,863.93	- - 37,464.39
3325 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 9200/730	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	659,000.00	- - 37,464.39
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record amin Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	659,000.00 221,863.93	- - 37,464.39
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 arnings. 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	659,000.00 221,863.93 381.27	- - 37,464.39
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	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 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	659,000.00 221,863.93 381.27	- 37,464.39 - 863,814.60
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. 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	659,000.00 221,863.93 381.27	- 863,814.60 58.66
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. 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	659,000.00 221,863.93 381.27	- 863,814.60
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 de	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as 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	659,000.00 221,863.93 381.27	- 863,814.60 58.66
3325 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 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, relations	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as 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 Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to 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 Int	659,000.00 221,863.93 381.27	- 863,814.60 58.66
3325 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 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refu	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as 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	659,000.00 221,863.93 381.27	- 863,814.60 58.66
3325 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 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refu	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as 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 Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to 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 Int	659,000.00 221,863.93 381.27	- 863,814.60 58.66
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 de earnings, reliadvance refuagent.	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 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 Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to 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 Int	659,000.00 221,863.93 381.27	- 863,814.60 58.66
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 de earnings, rela advance refu agent. Reconciliati	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 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 Description SBA Sinking Fund Earnings Cash Description One of activity in fund 210, Debt Service:	659,000.00 221,863.93 381.27	863,814.60 58.66 17,918.78
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record amin Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent. Reconciliati Beginning ful	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 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 Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to 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 Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	659,000.00 221,863.93 381.27	- 863,814.60 58.66
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record amin Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadent. Reconciliati Beginning fur Plus:	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as 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 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	659,000.00 221,863.93 381.27	863,814.60 58.66 17,918.78
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record am in Article XII, Fund 210 Det Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadent. Reconciliati Beginning fur Plus: CO&DS v	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 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 Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest SBA Sinking Fund Administration F	659,000.00 221,863.93 381.27	112,193.93 863,814.60
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record amin Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuagent. Reconciliati Beginning fur Plus: CO&DS vand Bond interestimation of the conciliation of the con	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 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 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 on of activity in fund 210, Debt Service: Ind balance as provided in prior school year withheld Brest (revenue on withheld MVLR)	659,000.00 221,863.93 381.27	863,814.60 58.66 17,918.78
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record amin Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, relaadvance refuagent. Reconciliati Beginning fur Plus: CO&DS variable Refunded	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 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 Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest SBA Sinking Fund Administration F	659,000.00 221,863.93 381.27	112,193.93 863,814.60
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record amin Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, relaadvance refuagent. Reconciliati Beginning fur Plus: CO&DS variable Refunded	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services	659,000.00 221,863.93 381.27	112,193.93 863,814.60
3325 To record Pyinvestment e Fund 100 Get Account # 7200/310 3323 To record amin Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadent. Reconciliati Beginning fur Plus: CO&DS variable Refunded Premium Less:	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services	659,000.00 221,863.93 381.27	112,193.93 863,814.60
3325 To record PY investment e Fund 100 Get Account # 7200/310 3323 To record amin Article XII, Fund 210 Det Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refuadvance refuadvance refuagent. Reconciliati Beginning fun Plus: CO&DS value and company an	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as 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 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 On of activity in fund 210, Debt Service: Indiabalance as provided in prior school year withheld Brest (revenue on withheld MVLR) Description Redemption fees as provided in prior school year withheld Brest (revenue on withheld MVLR) Description Redemption fees as provided in prior school year withheld Brest (revenue on withheld MVLR) Description Redemption fees as provided in prior school year withheld Brest (revenue on withheld MVLR) Description Redemption fees as provided in prior school year withheld Brest (revenue on withheld MVLR) Description Redemption fees as provided in prior school year Withheld Brest (revenue on withheld MVLR) Description Redemption fees as provided in prior school year Withheld Brest (revenue on withheld MVLR) Description Redemption fees as provided in prior school year	659,000.00 221,863.93 381.27	112,193.93 863,814.60 17,918.78 112,193.93 863,814.60 58.66 - - 659,000.00 221,863.93
To record Py investment e Fund 100 Get Account # 7200/310 3323 To record amin Article XII, 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:	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 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 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 Refunded bonds Refunding Companyments, 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: India balance as provided in prior school year Withheld Referent (revenue on withheld MVLR) Referent (revenue on withheld MVLR) Referent fees (fees on bond interest above)	659,000.00 221,863.93 381.27	112,193.93 863,814.60 58.66 17,918.78
To record Py investment e Fund 100 Get Account # 7200/310 3323 To record amin Article XII, 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:	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as 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 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: India balance as provided in prior school year withheld Deferred Revenue on withheld MVLR) Debt Service: India balance as provided in prior school year withheld Description Desc	659,000.00 221,863.93 381.27	112,193.93 863,814.60 17,918.78 112,193.93 863,814.60 58.66 - - 659,000.00 221,863.93
To record Py investment e Fund 100 Get Account # 7200/310 3323 To record amin Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadorne refuad	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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: India balance as provided in prior school year Withheld Defect (revenue on withheld MVLR) Defect (reve	659,000.00 221,863.93 381.27	112,193.93 863,814.60 17,918.78 112,193.93 863,814.60 58.66 - - 659,000.00 221,863.93
To record Py investment e Fund 100 Get Account # 7200/310 3323 To record amin Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refuadorne refuad	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 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 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 Description Town SBE/COBI Bonds Town SBE/COBI Bonds Description Town SBE/COB	659,000.00 221,863.93 381.27	112,193.93 863,814.60 17,918.78 112,193.93 863,814.60 58.66 - - 659,000.00 221,863.93

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 - 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 2020-21 fiscal year.		-
	bbt Service Current Bond Refunding		
Account #	Description 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)		-
No current re	funding for the 2020-21 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3715 3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	oand refunding for the 2020 21 ficeal year		
	bond refunding for the 2020-21 fiscal year.		
	bt Service, SBE/COBI Bonds Description		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash Due from Other Agencies	305,799.75	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	- 338.09	
9200/710	Interest	336.09	
9200/710 2632	Interest Deferred Revenues - Unavailable	336.09	-
9200/710 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed	336.09	- 301,063.28 5.074.56
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable	336.09	- 301,063.28 5,074.56
9200/710 2632 3321 3325 To record CC	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	336.09	
9200/710 2632 3321 3325 To record CC 2632	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	
9200/710 2632 3321 3325 To record CC	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	-	
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 ea	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 ea	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 earnings. Eneral Fund	-	
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account #	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 earnings. Eneral Fund Description	-	
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea	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 earnings. Eneral Fund	4,584.72	
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	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided	-	5,074.56 - -
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 in Article XII,	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided Section 9, Subsection (d) of the Florida Constitution.	-	5,074.56 - -
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 in Article XII,	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 provided	-	5,074.56 - -
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 in Article XII, 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 earnings. 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. Description Description Description	-	5,074.56 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 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. 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. Description Redemption of Principal	-	5,074.56 - -
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 in Article XII, 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 Founts 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	-	5,074.56 - -
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 in Article XII, 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 Founts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	-	5,074.56 - -
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 in Article XII, 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. 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 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	-	5,074.56 - -
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 in Article XII, Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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	-	5,074.56 - -
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 in Article XII, 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 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	-	5,074.56 - -
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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 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 v Bond interest ex Principal Interest ex Dues and	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 Jounts 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 Redemption of Principal Interest of prior year and transfer of prior year of 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 Description Revenue on withheld MVLR) Description Revenue on withheld MVLR) Description Revenue on WILL Revenue on Will Revenue on Revenue o	-	5,074.56 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex 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 v Bond intee Refunded Premium Less: Principal Interest ex Dues and Payments	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 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 ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Deno of activity in fund 210, Debt Service: and balance as provided in prior school year withheld trest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above) To to refunded bonds escrow agent	-	5,074.56 - -
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 in Article XII, Fund 210 De Account # 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 v Bond intee Refunded Premium Less: Principal Interest e Dues and Payments Dues and Payments Dues and	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, 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 Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments 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 On of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rerest (revenue on withheld MVLR) It bond proceeds on refunded bonds Payments Applements Applem	-	5,074.56 - -

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
	pital Projects, COBI Bonds	<u> </u>	<u> </u>
Account#	Description Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3711 3791	Premium on Sale of Bonds		-
	ey bond issues for the 2020-21 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account#	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2020-21 fiscal year.		
	bt Service Advance Bond Refunding		
	-		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3702	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	oond refunding for the 2020-21 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	_	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end ent	tries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	187,316.96	
1220	Due from Other Agencies	-	
	Dues and Fees (Administrative expense) Interest	207.09	
9200/710	Interest Deferred Revenues - Unavailable	207.09	_
9200/710 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed	207.09	- 184,415.64
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	207.09	
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed	207.09	- 184,415.64 3,108.41
9200/710 2632 3321 3325 To record CC	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	207.09	
9200/710 2632 3321 3325 To record CC 2632 3321	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	207.09 -	
9200/710 2632 3321 3325 To record CC 2632 3321 3325	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	-	
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9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323	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 Description Professional and Technical Services CO&DS Withheld for Administration	2,808.36	3,108.41
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 am	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 on Undistributed Co&DS disbursements and arnings. **Interest on Unavailable Co&DS disbursements and arnings. **Interest Owner Co&DS disbursements and Cowner	-	3,108.41
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	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 Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	-	3,108.41
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 am n Article XII,	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 earnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Withheld For Administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Withheld For Administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	-	3,108.41
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 in Article XII, Fund 210 De	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 earnings. **Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. **Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. **Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. **Interest on Undistributed CO&DS Description Description	-	3,108.41
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 am n Article XII, 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. 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 provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	-	3,108.41
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 in Article XII, 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. 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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	-	3,108.41
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 in Article XII, 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. 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 provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	-	3,108.41
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 in Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761	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. Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided 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	-	3,108.41
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 in Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114	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 provided 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	-	3,108.41
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 in Article XII, 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 &DS disbursements, investment earnings, 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 provided 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	-	3,108.41
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 in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	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 provided 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	-	3,108.41
2632 3321 3325 To record PY investment ea 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	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 provided 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	-	
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 in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, relatives	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 provided 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	-	3,108.41
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 in Article XII, Fund 210 De Account # 9200/720 9200/730 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 & DS disbursements, investment earnings, 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 provided 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	-	3,108.41
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 in Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela	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 provided 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	-	3,108.41
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 in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refuagent. Reconciliation	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 provided 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 of activity in fund 210, Debt Service:	-	3,108.41
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 in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refuagent. Reconciliation	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 provided 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 of the service agent to payments of refunded bonds escrow Inding cash with fiscal agent to payments of refunded bonds escrow	-	3,108.41
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 in Article XII, Fund 210 De Account # 9200/720 9200/730 9200/730 9299/761 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 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 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 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: Indication of the service of the serv	-	3,108.41
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refuagent. Reconciliatie Beginning fur Plus: CO&DS v	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. 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 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 and transfer of prior year and transfer of prior year and payments of refunded bonds escrow Description fund 210, Debt Service: Indicativity in fund 210, Debt Service:	-	3,108.41
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 in Article XII, Fund 210 De Account # 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 v Bond inte	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. 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 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 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: Indicate the description of the debt service of the prior year and the prior year and year a	-	3,108.41
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 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. Reconciliation Beginning fur Plus: CO&DS v Bond inte	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. 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 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 and transfer of prior year and transfer of prior year and payments of refunded bonds escrow Description fund 210, Debt Service: Indicativity in fund 210, Debt Service:	-	3,108.41
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 in Article XII, 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 v Bond inte Refunded Premium Less:	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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds	-	3,108.41
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refuador re	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 provided 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 tated 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 rest (revenue on withheld MVLR) I bond proceeds on refunded bonds	-	3,108.41
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS v Bond inte Refunded Premium Less: Principal Interest ex	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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Don of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments expenditure	-	3,108.41
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 in Article XII, 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 v Bond inte Refunded Premium Less: Principal Interest earnings and	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. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld the bond proceeds on refunded bonds payments expenditure fees (fees on bond interest above)	-	3,108.41
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 in Article XII, 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 v Bond intee Refunded Premium Less: Principal Interest ea Dues and Payments	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. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure Ifees (fees on bond interest above) Is to refunded bonds escrow agent	-	3,108.41
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 in Article XII, Fund 210 De Account # 9200/720 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 v Bond inter Refunded Premium Less: Principal Interest ea Dues and Payments Dues and Payments Dues and	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. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld the bond proceeds on refunded bonds payments expenditure fees (fees on bond interest above)	-	3,108.41

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 2020-21 fiscal year.		-
	bt Service Current Bond Refunding		
<u>Account #</u> 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2020-21 fiscal year.		
<u>Fund 210 De</u>	bt Service Advance Bond Refunding		
Account #	<u>Description</u>		
1114 9200/730	Cash with Fiscal/Service Agents	-	
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	oond refunding for the 2020-21 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end en	ries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		<u></u>
Account # 11XX	<u>Description</u> Cash	104,415.82	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	115.44	
9200/710 2632	Interest Deferred Revenues - Unavailable		
3321	CO&DS Distributed		102,798.54
3325	Interest on Undistributed CO&DS		1,732.72
To record CC	&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 PV	Deferred Bayonus and Linevailable COSDS dishurasments and		
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
investment e	arnings.		
investment ea Fund 100 Ge Account #	eneral Fund Description		
investment ea Fund 100 Ge Account # 7200/310	eneral Fund Description Professional and Technical Services	1,565.46	1 EGE 16
investment ea Fund 100 Ge Account # 7200/310 3323	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	1,565.46	1,565.46
investment ei Fund 100 Ge Account # 7200/310 3323 To record am	eneral Fund Description Professional and Technical Services	1,565.46	1,565.46
investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided	1,565.46	1,565.46
investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	1,565.46	1,565.46
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account #	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	1,565.46	1,565.46
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	1,565.46 - -	1,565.46
Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720	eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,565.46 - - -	1,565.46
investment ea 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	Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description	1,565.46 - - - -	1,565.46
Fund 100 Ge Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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	1,565.46 - - - - - -	1,565.46
investment ea 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	Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description	1,565.46 - - - - -	1,565.46 - -
investment earlinvestment earlinvestment earlinvestment earlinvestment earlinvestment # 7200/310 3323 To record amin Article XII, 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 ounts withheld from MVLR for actual administration fees as provided 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	1,565.46 - - - - -	1,565.46 - - -
investment exercises investment exercises investment exercises in Account # 7200/310 3323 To record amin Article XII, 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 Ounts withheld from MVLR for actual administration fees as provided 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	1,565.46 - - - - -	1,565.46 - - - -
investment exercises investment exercises investment exercises in Account # 100 / 10	Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided 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	1,565.46	1,565.46 - - - -
investment exercises investment exercises investment exercises in Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relations in Account # 9200/730 9299/761 2210 114 3322 3326 11XX	Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided 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	1,565.46	1,565.46 - - - -
investment example investment example investment example in Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refu	perinings. Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year	1,565.46	1,565.46 - - - -
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	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	1,565.46 - - - - -	1,565.46 - - - -
investment exercises investment exercises in Article XII, Fund 210 Devance Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, releadvance refuagent.	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	1,565.46 - - - - - -	1,565.46 - - - -
investment exercision of the count # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, reladvance refuagent.	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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 ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	1,565.46 - - - - - -	- - - -
investment exercises investment exercises investment exercises in Article XII, Fund 210 Devance in Article 210 in Article 210 in Article 210 in Article 2210 in Article 2	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: In the service in the ser	1,565.46	- - - - -
investment exercises investment exercises investment exercises in Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refu agent. Reconciliation Beginning fur Plus: CO&DS vand interesting in CO&DS vand in	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the control of th	1,565.46 - - - - -	- - - - -
investment exercision extended and the following in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refuagent. Reconciliation exercision exercision exercision fundament in Plus: CO&DS vanded and the Refunded exercision exe	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year 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) It bond proceeds	1,565.46 - - - - - -	- - - - -
investment exercises investment exercises investment exercises investment exercises investment exercises in Article XII, Fund 210 Details investment exercises in Article XII, Fund 210 Details in Article XII, Fund 210 Details in Article 210 Investment exercises in Article 210 Investment exer	Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Indicate the control of th	1,565.46 - - - - - -	- - - - - - -
investment exemple investment exemple investment exemple. Fund 100 Get Account # 7200/310 3323 To record amin Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refuadvance refuagent. Reconciliation Beginning fund Plus: CO&DS value Bond interesting Refunded Premium Less:	emeral Fund Description Professional and Technical Services	1,565.46 - - - - - -	
investment exercises investment exercises investment exercises investment exercises in Article XII, Fund 210 Development in Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refuade advance refuadent. Reconciliation Plus: CO&DS value Bond interesting in Refunded Premium Less: Principal	emeral Fund Description Professional and Technical Services	1,565.46 - - - - - -	- - - - - - - - -
investment exercises investment exercises investment exercises investment exercises in Article XII, Fund 210 Details in Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record details in The Exercise in Archive In Exercises in Co&DS was a solution of the Refunded Premium Less: Principal Interest exercises in The Exercises in Dues and	emings. Interal Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Interest Bescription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Interest Indicate the service on withheld MVLR on the service on refunded bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments on the service agents Payments on the service agent to payments of refunded bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments on the service agents Payments	1,565.46 - - - - -	- - - - - - - - - -
investment exercises investment exercises investment exercises in Article XII, Fund 210 Development in Article XIII, Fun	Armings. Ameral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments expenditure I fees (fees on bond interest above) on to refunded bonds escrow agent	1,565.46 - - - - - -	
investment exercises investment exercises in Article XII, Fund 210 Devalue Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refuagent. Reconciliation Beginning fund Plus: CO&DS value Bond interest exercises and Payments Dues And Payments Du	Armings. Ameral Fund Description Professional and Technical Services CO&DS Withheld for Administration Ounts withheld from MVLR for actual administration fees as provided 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 of service payments, MVLR withheld for debt service, investment of service payments of refunded bonds escrow Denoted Service agent to payments of refunded bonds escrow Denoted Service agent to payments of refunded bonds escrow Denoted Service agent to payments of refunded bonds escrow Denoted Service agent to payments of refunded bonds escrow Denoted Service agent to payments of refunded bonds escrow Denoted Service agent to payments of refunded bonds escrow Denoted Service agent to payments Denoted Service agent Description Description Redemption fees as provided in prior school year Denoted Service agent Description Description Redemption fees as provided in prior school year Denoted Service agent Description Descrip	1,565.46 - - - - - -	- - - - - - - - - - - -
Fund 100 Ge Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refuagent. Reconciliation Beginning funder Plus: CO&DS vand interest ender Premium Less: Principal Interest ender Payments Dues and	Armings. Ameral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments expenditure I fees (fees on bond interest above) s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) on refunded bonds		
Fund 100 Ge Account # 7200/310 3323 Fo record am n Article XII, Fund 210 De Account # 9200/710 9200/720 9299/761 9210 1114 3322 3326 11XX Fo record del earnings, rela advance refu agent. Reconciliation Plus: CO&DS v Bond interest e Dues and Payments Dues and Payments Dues and Discount	Armings. Ameral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments expenditure I fees (fees on bond interest above) s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) on refunded bonds	1,565.46	- - - - - - - - - - - - - -
Fund 100 Ge Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record delearnings, relaadvance refuagent. Reconciliatie Beginning fun Plus:	Armings. Ameral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld rest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments expenditure I fees (fees on bond interest above) s to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) on refunded bonds	1,565.46	- - - - - - - - - - - - -

Union County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
<u>Fund 310 Ca</u>	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		-
	ey bond issues for the 2020-21 fiscal year.		
	ebt Service Current Bond Refunding		
<u>Account #</u> 9200/790	Description Miscellaneous Principal/Interest Current Refunding		
9200/790	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	, , , , , , , , , , , , , , , , , , ,		
No current re	funding for the 2020-21 fiscal year.		
	ebt Service Advance Bond Refunding		
	-		
Account # 1114	<u>Description</u> Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3715 3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	hand refunding for the 2020-24 fiscal year		
	bond refunding for the 2020-21 fiscal year.		
Account #	bt Service, SBE/COBI Bonds Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued II	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	2,248,977.78	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	- 2,534.21	
9200/730	Interest	2,334.21	
2632	Deferred Revenues - Unavailable		-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		2,213,474.29 38,037.70
	D&DS disbursements, investment earnings, and treasury fees.		30,037.70
To record CC	ADS disbursements, investment earnings, and treasury rees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	_
2632 3321		-	- -
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 Output 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 Output Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	
2632 3321 3325 To record PY investment e Fund 100 Ge Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description	-	-
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	34,365.96	
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	34,365.96	- - 34,365.96
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	34,365.96	- - 34,365.96
2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	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 provided	34,365.96	- - 34,365.96
2632 3321 3325 To record PY investment extraction of the count # 7200/310 3323 To record am in Article XII, Fund 210 December #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest 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 provided Section 9, Subsection (d) of the Florida Constitution. Pett Service, SBE/COBI Bonds Description		- - 34,365.96
2632 3321 3325 To record PY investment expended to the following state of the following sta	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 provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	40,000.00	- - 34,365.96
2632 3321 3325 To record PY investment experience of the second of the s	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 provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest	40,000.00 4,550.00	- - 34,365.96
2632 3321 3325 To record PY investment expend 100 Get Account # 7200/310 3323 To record am in Article XII, Fund 210 Det 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 nounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal	40,000.00	- - 34,365.96
2632 3321 3325 To record PY investment ea 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	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 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	40,000.00 4,550.00	- - 34,365.96
2632 3321 3325 To record PY investment ea 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	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 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	40,000.00 4,550.00	_
2632 3321 3325 To record PY investment early fund 100 Get Account # 7200/310 3323 To record amin Article XII, Fund 210 Det 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 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	40,000.00 4,550.00	- 43,223.75
2632 3321 3325 To record PY investment early Fund 100 Get Account # 7200/310 3323 To record amin Article XII, Fund 210 Det 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. 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	40,000.00 4,550.00	_
2632 3321 3325 To record PY investment expended to 100 Get Account # 7200/310 3323 To record amin Article XII, Fund 210 Det Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest 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. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	40,000.00 4,550.00	- 43,223.75 2.94
2632 3321 3325 To record PY investment extraction in Article XII, Fund 210 December 200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record december 200, religion in Article 200/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Peneral Fund Description Professional and Technical Services CO&DS Withheld for Administration 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 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 SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Cash SBA Sinking Fund Earnings Cash	40,000.00 4,550.00	- 43,223.75 2.94
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. 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. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	40,000.00 4,550.00	- 43,223.75 2.94
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. Description Professional and Technical Services CO&DS Withheld for Administration Description 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 anding cash with fiscal agent to payments of refunded bonds escrow	40,000.00 4,550.00	- 43,223.75 2.94
2632 3321 3325 To record PY investment experience of the second of the s	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 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 ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	40,000.00 4,550.00	- 43,223.75 2.94 1,342.39
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. Description Professional and Technical Services CO&DS Withheld for Administration Description 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 anding cash with fiscal agent to payments of refunded bonds escrow	40,000.00 4,550.00	- 43,223.75 2.94
2632 3321 3325 To record PY investment experience of the second of the s	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 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: Indicate the prior school year	40,000.00 4,550.00	43,223.75 2.94 1,342.39 2,629.00
2632 3321 3325 To record PY investment examples of the second of the sec	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 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: Indicate the prior school year	40,000.00 4,550.00	- 43,223.75 2.94 1,342.39
2632 3321 3325 To record PY investment experience of the property of the prope	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 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 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 Agent Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Payable Cash with Fiscal Payable Cash Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Description Redemption of Principal Interest Payable Cash Withheld Interest Payable Description Redemption of Principal Interest Payable Description Redemption Payable Description Redemption Payable Description Redemption Payable Description Redemption Payable Description Payable Descri	40,000.00 4,550.00	2,629.00 43,223.75
2632 3321 3325 To record PY investment experience of the property of the property of the premium and the premi	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 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 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 Withheld Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description 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 Description Redemption fees as provided in prior school year Withheld Description Redemption fees as provided in prior school year Withheld Description Redemption fees as provided in prior school year	40,000.00 4,550.00	2,629.00 43,223.75
2632 3321 3325 To record PY investment experience of the second of the s	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 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 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 proceeds on refunded bonds On of proceeds In the proceeds on refunded bonds Description Redemption of Principal Interest Redemption of Principal Interes	40,000.00 4,550.00	2,629.00 43,223.75 2,94 1,342.39
2632 3321 3325 To record PY investment examples of the second of the sec	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 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 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 Agent Earnings Cash Description Redemption of Principal Interest Payable Cash with Fiscal Payable Cash with Fiscal Payable Cash Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Redemption of Principal Interest Payable Description Redemption of Principal Interest Payable Cash Withheld Interest Payable Description Redemption of Principal Interest Payable Description Redemption Payable Description Redemption Payable Description Redemption Payable Description Redemption Payable Description Payable Descri	40,000.00 4,550.00	2,629.00 43,223.75
2632 3321 3325 To record PY investment experiment exper	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest 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. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to 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 Gebt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Con of activity in fund 210, Debt Service: Indicated the payments of the payments of refunded bonds escrow To not proceeds On or factivity in fund 210, Debt Service: Indicated the payments of the payments of refunded bonds Payments	40,000.00 4,550.00	2,629.00 43,223.75 2,94 1,342.39 2,629.00 43,223.75 2.94 - - 40,000.00
2632 3321 3325 To record PY investment expended and a second are in Article XII, Fund 210 De a second are in Article XII, Fund 210 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 provided Section 9, Subsection (d) of the Florida Constitution. Let Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description SBA Sinking Fund Earnings Cash Description To activity in fund 210, 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 Lon of activity in fund 210, Debt Service: In displayments Withheld Description Withheld Description	40,000.00 4,550.00	2,629.00 43,223.75 2,94 1,342.39 2,629.00 43,223.75 2.94 - - 40,000.00 4,550.00
2632 3321 3325 To record PY investment expended and a second are in Article XII, Fund 210 Description of the investment and a second are in Article XII, Fund 210 Description of the investment and a second are in Article XII, Fund 210 Description of the investment and a second are investment and a second ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest 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. Pet Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to 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 Gebt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Con of activity in fund 210, Debt Service: Indicated the payments of the payments of refunded bonds escrow To not proceeds On or factivity in fund 210, Debt Service: Indicated the payments of the payments of refunded bonds Payments	40,000.00 4,550.00	2,629.00 43,223.75 2,94 1,342.39 2,629.00 43,223.75 2.94 - - 40,000.00 4,550.00

Entries resulting from bond issuance and refunding: <u>Fund 310 Capital Projects, COBI Bonds</u>		
	Debit	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 Sale of Bonds - SBE/COBI Bonds	-	_
3791 Premium on Sale of Bonds		-
No new money bond issues for the 2020-21 fiscal year.		
Fund 210 Debt 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)		-
No current refunding for the 2020-21 fiscal year.		
·		
Fund 210 Debt 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	-	
Sale of Refunding Bonds Promium on Sale of Refunding Bonds		-
Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
2210 Accided interest Fayable (Siliking Fund Accidats)		-
No advance bond refunding for the 2020-21 fiscal year.		
Fund 210 Debt Service, SBE/COBI Bonds		
Account # Description		
11XX Cash	-	
2210 Accrued Interest Payable		-
No accrued interest for the 2020-21 fiscal year.		
Year-end entries:	<u>Debit</u>	Credit
Fund 360 Capital Projects, CO&DS		
Account # Description		
11XX Cash	191,815.19	
1220 Due from Other Agencies	-	
9200/730 Dues and Fees (Administrative expense)	212.07	
9200/710 Interest 2632 Deferred Revenues - Unavailable		_
3321 CO&DS Distributed		188,844.20
3325 Interest on Undistributed CO&DS		3,183.06
To record CO&DS disbursements, investment earnings, and treasury fees.		
2632 Deferred Revenues - Unavailable - Prior Year	-	
3321 CO&DS Distributed		-
3325 Interest on Undistributed CO&DS		-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings.		
•		
Fund 100 General Fund		
Fund 100 General Fund Account # Description	2 075 00	
Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services	2,875.80	2 875 80
Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 3323 CO&DS Withheld for Administration	2,875.80	2,875.80
Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 3323 CO&DS Withheld for Administration To record amounts withheld from MVLR for actual administration fees as provided	2,875.80	2,875.80
Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 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.	2,875.80	2,875.80
Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 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	2,875.80	2,875.80
Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 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 # Description 9200/710 Redemption of Principal	2,875.80	2,875.80
Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 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 # Description 9200/710 Redemption of Principal 19200/720 Interest	2,875.80 - -	2,875.80
Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 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 # Description 9200/710 Redemption of Principal 19200/720 Interest 9200/730 SBA Sinking Fund Administration Fees	2,875.80 - - -	2,875.80
Fund 100 General Fund Account # Description Professional and Technical Services 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 # Description 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9299/761 Payments to Refunding Bond Escrow	2,875.80 - - - - -	2,875.80
Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 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 # Description 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9299/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable	2,875.80 - - - - - -	2,875.80
Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 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 # Description 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9299/761 Payments to Refunding Bond Escrow 9299/761 Payments to Refunding Bond Escrow 9210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds	2,875.80 - - - - -	2,875.80 - -
Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 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 # Description 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9299/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 3326 SBA Sinking Fund Earnings	2,875.80 - - - - -	2,875.80 - - -
Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 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 # Description 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9299/761 Payments to Refunding Bond Escrow 9299/761 Payments to Refunding Bond Escrow 9210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 3326 SBA Sinking Fund Earnings 11XX Cash	2,875.80 - - - - - -	2,875.80 - - - -
Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 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 # Description 9200/710 Redemption of Principal 19200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9299/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 3326 SBA Sinking Fund Earnings 11XX Cash To record debt service payments, MVLR withheld for debt service, investment	2,875.80 - - - - -	2,875.80 - - - -
Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 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 # Description 9200/710 Redemption of Principal 19200/720 Interest 19200/730 SBA Sinking Fund Administration Fees 19299/761 Payments to Refunding Bond Escrow 19210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 1322 CO&DS Withheld for SBE/COBI Bonds 1325 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	2,875.80 - - - - - -	2,875.80 - - - -
Fund 100 General Fund Account #	2,875.80 - - - - -	2,875.80 - - - -
Account # Description 7200/310 Professional and Technical Services 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 # Description 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9299/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 3326 SBA Sinking Fund Earnings 11XX Cash To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.	2,875.80 - - - - -	2,875.80 - - - -
Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 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 # Description 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9299/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 3326 SBA Sinking Fund Earnings 11XX Cash To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. Reconciliation of activity in fund 210, Debt Service:	2,875.80 - - - - -	2,875.80 - - - -
Fund 100 General Fund Account # Description Professional and Technical Services 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 # Description 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9299/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 3326 SBA Sinking Fund Earnings 11XX Cash To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. Reconciliation of activity in fund 210, Debt Service:	2,875.80 - - - - - -	2,875.80 - - -
Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 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 # Description 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9299/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 3326 SBA Sinking Fund Earnings 11XX Cash To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year	2,875.80 - - - - - -	2,875.80 - - -
Fund 100 General Fund Account # Description Tro200/310 Professional and Technical Services 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 # Description 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9299/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 3326 SBA Sinking Fund Earnings 11XX Cash To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year Plus: CO&DS withheld Bond interest (revenue on withheld MVLR)	2,875.80 - - - - - -	2,875.80 - - - - -
Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 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 # Description 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9299/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 3326 SBA Sinking Fund Earnings 11XX Cash To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year Plus: CO&DS withheld Bond interest (revenue on withheld MVLR) Refunded bond proceeds	2,875.80 - - - - - -	2,875.80 - - - - -
Fund 100 General Fund Account # Description 77200/310 Professional and Technical Services 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 # Description 9200/710 Redemption of Principal 19200/720 Interest 19200/730 SBA Sinking Fund Administration Fees 19299/761 Payments to Refunding Bond Escrow 1114 Cash with Fiscal/Service Agents 1322 CO&DS Withheld for SBE/COBI Bonds 11XX Cash 11XX Cash 11XX Cash 11XX Cash 120 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	2,875.80	2,875.80 - - - - - - -
Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 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 # Description 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9209/761 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:	2,875.80	2,875.80
Fund 100 General Fund Account # Description 77200/310 Professional and Technical Services 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 # Description 9200/710 Redemption of Principal 19200/720 Interest 19200/730 SBA Sinking Fund Administration Fees 19299/761 Payments to Refunding Bond Escrow 1114 Cash with Fiscal/Service Agents 1322 CO&DS Withheld for SBE/COBI Bonds 11XX Cash 11XX Cash 11XX Cash 11XX Cash 120 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	2,875.80 - - - - - -	2,875.80
Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 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 # Description 9200/710 Redemption of Principal 9200/720 Interest 9209/730 SBA Sinking Fund Administration Fees 9299/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 3326 SBA Sinking Fund Earnings 11XX Cash To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year Plus: CO&DS withheld Bond interest (revenue on withheld MVLR) Refunded bond proceeds Premium on refunded bonds Less: Principal payments Interest expenditure Dues and fees (fees on bond interest above)	2,875.80 - - - - - -	2,875.80
Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 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 # Description 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9299/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 11XX Cash To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year Plus: CO&DS withheld Bond interest (revenue on withheld MVLR) Refunded bond proceeds Premium on refunded bonds Less: Principal payments Interest expenditure Dues and fees (fees on bond interest above) Payments to refunded bonds escrow agent	2,875.80 - - - - -	2,875.80
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Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 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 # Description 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9299/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 11XX Cash To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year Plus: CO&DS withheld Bond interest (revenue on withheld MVLR) Refunded bond proceeds Premium on refunded bonds Less: Principal payments Interest expenditure Dues and fees (fees on bond interest above) Payments to refunded bonds escrow agent	2,875.80 - - - - - -	2,875.80
Account # Description 7200/310 Professional and Technical Services 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 # Description 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9299/761 Payments to Refunding Bond Escrow Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3322 CO&DS Withheld for SBE/COBI Bonds 3326 SBA Sinking Fund Earnings 11XX Cash To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year Plus: CO&DS withheld Bond interest (revenue on withheld MVLR) Refunded bond proceeds Premium on refunded bonds Less: Principal payments Interest expenditure Dues and fees (fees on bond interest above) Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees)	2,875.80	2,875.80

Entries resu			
	ting 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 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2020-21 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 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
2210	Accided interest i dyasie (emining i and Accidency		
Nia accuracy as	from the order than 2000 OA financian		
	funding for the 2020-21 fiscal year.		
Account #	bt Service Advance Bond Refunding 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 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
	, , ,		
	oond refunding for the 2020-21 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued ir	nterest for the 2020-21 fiscal year.		
Year-end ent		<u>Debit</u>	<u>Credit</u>
	pital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	341,355.40	
1220	Due from Other Agencies	· -	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	377.40	
2632	Deferred Revenues - Unavailable		-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		336,068.21 5,664.59
	&DS disbursements, investment earnings, and treasury fees.		0,004.09
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed	-	-
	Interest on Undistributed COSDC		
	Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		-
To record PY	Deferred Revenues - Unavailable, CO&DS disbursements, and		-
3325 To record PY investment ea Fund 100 Ge	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		-
To record PY investment ea Fund 100 Ge Account #	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description		-
To record PY investment ex Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description Professional and Technical Services	5,117.79	- 5 117 70
To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am	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 provided	5,117.79	5,117.79
To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	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 provided Section 9, Subsection (d) of the Florida Constitution.	5,117.79	- 5,117.79
To record PY investment ease Fund 100 Ge Account # 7200/310 3323 To record amin Article XII, Fund 210 De	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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	5,117.79	- 5,117.79
To record PY investment ease Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account #	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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	5,117.79	- 5,117.79
To record PY investment ear Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720	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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	5,117.79 - -	5,117.79
To record PY investment earner from 100 Ge Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730	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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	5,117.79 - - -	- 5,117.79
To record PY investment earner from 100 Ge Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	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 provided 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	5,117.79 - - - - - -	5,117.79
To record PY investment earner to the following street	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 provided 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	5,117.79 - - - - -	- 5,117.79 -
To record PY investment earner fund 100 Ge Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	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 provided 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	5,117.79 - - - - -	- 5,117.79 - - -
To record PY investment earline from 100 Ge Account # 7200/310 3323 To record amin Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided 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	5,117.79 - - - - - -	- 5,117.79 - - - -
To record PY investment experiment experimen	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description Professional and Technical Services	5,117.79 - - - - - -	- 5,117.79 - - -
To record PY investment earnings, relations of the content of the	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 provided 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	5,117.79	- 5,117.79 - - -
To record PY investment earnings, relations of the second PY investment earnings, relations and the second earnings and the second earnings are second earnings.	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description Professional and Technical Services	5,117.79 - - - - - -	- 5,117.79 - - - -
To record PY investment earnings, relations and the second PY investment earnings, relations and the second earnings are second earnings.	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description Professional and Technical Services	5,117.79	- 5,117.79 - - - -
To record PY investment earnings, relations of the seginning fur Egginning fur Egginni	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 provided 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 and inding cash with fiscal agent to payments of refunded bonds escrow	5,117.79	- 5,117.79 - - - -
To record PY investment earnings, relations and record delegations. Reconciliation between the policy and record delegations. Reconciliation between the policy and record delegations. Reconciliation beginning fur Plus:	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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year and transfer of prior year and transfer of prior year and the service of the servic	5,117.79	- 5,117.79 - - -
To record PY investment earnings, relaadvance refu agent. Person of the process	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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: and balance as provided in prior school year withheld trest (revenue on withheld MVLR)	5,117.79	- 5,117.79 - - - -
To record PY investment earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description Professional and Technical Services	5,117.79	- 5,117.79 - - - - -
To record PY investment earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS v Bond inter Refunded	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 provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: and balance as provided in prior school year withheld trest (revenue on withheld MVLR)	5,117.79	- 5,117.79
To record PY investment ear Fund 100 Ge Account # 7200/310 3323 To record amin 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 v Bond inter Refunded Premium Less: Principal page 100 Principal page 100 Premium Less: Principal page 100 Premium Less: Principal page 100 Premium Less:	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description Professional and Technical Services	5,117.79	- 5,117.79
To record PY investment earnings, relaadvance refuagent. Reconciliatie Beginning fur Plus: CO&DS v Bond interest earningal Int	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description Professional and Technical Services	5,117.79	- 5,117.79
To record PY investment earnings, related advance refu agent. Reconciliation Beginning fur Plus: CO&DS v Bond interest earnings and payments	Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description Professional and Technical Services	5,117.79	5,117.79
To record PY investment ear Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, 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 v Bond interest ear Premium Less: Principal Interest ear Dues and Payments Dues and Payments Dues and Payments Dues and	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 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 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 rest (revenue on withheld MVLR) bond proceeds on refunded bonds Description Description Description Description Description Description Description Redemption fees as provided in prior school year withheld rest (revenue on withheld MVLR) Description D	5,117.79	5,117.79

		Debit	Credi
Account # 11XX 9200/730 9200/730	ng from bond issuance and refunding:	Debit	Crean
11XX 9200/730 9200/730	ital Projects, COBI Bonds Description		
9200/730 9200/730	<u>Description</u> Cash	-	
	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 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	bond issues for the 2020-21 fiscal year.		-
•	t Service Current Bond Refunding		
<u>Account #</u> 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
2210	Accided interest r ayable (Slinking r und Accidais)		-
	Inding for the 2020-21 fiscal year.		
Fund 210 Deb	t 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 bo	and refunding for the 2020-21 fiscal year.		
Fund 210 Deb	t Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	
	erest for the 2020-21 fiscal year.		-
Year-end entr	as:	Debit	Credi
		<u>Debit</u>	Crean
	ital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash	117,596.36	
1220	Due from Other Agencies	-	
9200/730	Dues and Fees (Administrative expense)	130.01	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		115,774.93 1,951.44
	DS disbursements, investment earnings, and treasury fees.		1,551.4-
0000	Defended Developes - Haravellahla - Delea Vere		
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	_
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment ear			
Fund 100 Gen	<u>eral Fund</u>		
Account #	Description		
7200/310	Professional and Technical Services	1,763.07	4 762 0
3323 To record amo	CO&DS Withheld for Administration unts withheld from MVLR for actual administration fees as provided		1,763.07
	ection 9, Subsection (d) of the Florida Constitution.		
Fund 210 Deb	t Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	-	
	Interest	-	
9200/720	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrew	-	
9200/720 9200/730	Payments to Refunding Bond Escrow	-	
9200/720 9200/730 9299/761		-	
9200/720 9200/730 9299/761 2210	Accrued Interest Payable	-	-
9200/720 9200/730 9299/761 2210 1114		-	-
9200/720 9200/730 9299/761 2210 1114 3322 3326	Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	- -
9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- - -	-
9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record debt	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	- - -	-
9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record debt earnings, relate	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 ed fees, reversal of accrued interest, and transfer of prior year	- - -	:
9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record debt earnings, relate	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	-	- - -
9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record debt earnings, relate advance refundagent.	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 ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow	- - -	-
9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record debt earnings, relate advance refundagent.	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 ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow	-	- - -
9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record debt earnings, relate advance refundagent. Reconciliation	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 ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow	- -	-
9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record debt earnings, relate advance refundagent.	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 ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: I balance as provided in prior school year	-	-
9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record debt earnings, relate advance refundagent. Reconciliation Plus: CO&DS wire Bond interest	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 ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: I balance as provided in prior school year wheld est (revenue on withheld MVLR)	-	- -
9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record debt earnings, relate advance refundagent. Reconciliation Plus: CO&DS with Bond interest Refunded by the second of the se	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 ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: I balance as provided in prior school year chheld est (revenue on withheld MVLR) bond proceeds	-	- - - - -
9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record debt earnings, relate advance refundagent. Reconciliation Plus: CO&DS with Bond interest Refunded in Premium o	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 ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: I balance as provided in prior school year wheld est (revenue on withheld MVLR)	-	- - - - - -
9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record debt earnings, relate advance refundagent. Reconciliation Plus: CO&DS with Bond interest Refunded in Premium of Less:	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 ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: I balance as provided in prior school year schheld est (revenue on withheld MVLR) bond proceeds in refunded bonds		- - - - - - - -
9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record debt earnings, relate advance refundagent. Reconciliation Plus:	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 ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: I balance as provided in prior school year wheld est (revenue on withheld MVLR) bond proceeds on refunded bonds ayments	-	- - - - - - - -
9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record debt earnings, relate advance refundagent. Reconciliation Plus: CO&DS wire Bond interest Refunded Interest expones and feared and feare	Accrued Interest Payable Cash with Fiscal/Service Agents	-	- - - - - - - - -
9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record debtearnings, relateations, relateatio	Accrued Interest Payable Cash with Fiscal/Service Agents	-	- - - - - - - - - - -
9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record debte earnings, related advance refundagent. Reconciliation Beginning function Plus: CO&DS with Bond interest expended in the premium of t	Accrued Interest Payable Cash with Fiscal/Service Agents	-	- - - - - - - - - - -