

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Alachua County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,020,894.25	
1220	Due from Other Agencies	1,222.56	
7500/730	Dues and Fees (Administrative expense)	1,237.67	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,005,948.98
3325	Interest on Undistributed CO&DS		17,405.50
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	792.48	
1220	Due from Other Agencies		700.05
3325	Interest on Undistributed CO&DS		92.43
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	240.85	
11XX	Cash		240.85
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	15,319.02	
3323	CO&DS Withheld for Administration		15,319.02
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLRL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Baker County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	167,664.62	
1220	Due from Other Agencies	200.78	
7500/730	Dues and Fees (Administrative expense)	203.27	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		165,210.11
3325	Interest on Undistributed CO&DS		2,858.56
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	133.86	
1220	Due from Other Agencies		118.25
3325	Interest on Undistributed CO&DS		15.61
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	29.11	
2230	Due to Other Agencies		29.11
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,515.89	
3323	CO&DS Withheld for Administration		2,515.89
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Bay County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	981,854.55	
1220	Due from Other Agencies	1,175.81	
7500/730	Dues and Fees (Administrative expense)	1,190.34	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		967,480.79
3325	Interest on Undistributed CO&DS		16,739.91
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	751.20	
1220	Due from Other Agencies		663.60
3325	Interest on Undistributed CO&DS		87.60
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	435.38	
11XX	Cash		435.38
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	14,733.21	
3323	CO&DS Withheld for Administration		14,733.21
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Bradford County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	110,773.45	
1220	Due from Other Agencies	132.66	
7500/730	Dues and Fees (Administrative expense)	134.29	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		109,151.79
3325	Interest on Undistributed CO&DS		1,888.61
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	89.04	
1220	Due from Other Agencies		78.65
3325	Interest on Undistributed CO&DS		10.39
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	30.41	
2230	Due to Other Agencies		30.41
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,662.21	
3323	CO&DS Withheld for Administration		1,662.21
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Brevard County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	2,415,482.13	
1220	Due from Other Agencies	3,251.15	
7500/730	Dues and Fees (Administrative expense)	3,291.31	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		2,375,738.37
3325	Interest on Undistributed CO&DS		46,286.22
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	2,168.42	
1220	Due from Other Agencies		1,915.54
3325	Interest on Undistributed CO&DS		252.88
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	490.89	
2230	Due to Other Agencies		490.89
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	40,737.66	
3323	CO&DS Withheld for Administration		40,737.66
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	279,000.00	
9200/720	Interest	25,850.00	
9200/730	SBA Sinking Fund Administration Fees	98.85	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		299,367.97
3326	SBA Sinking Fund Earnings	-	930.80
11XX	Cash		4,650.08
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			13,005.30
Plus:			
CO&DS withheld			299,367.97
Bond interest (revenue on withheld MVLR)			930.80
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			279,000.00
Interest expenditure			25,850.00
Dues and fees (fees on bond interest above)			98.85
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>8,355.22</u>

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

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	9,909,883.36	
1220	Due from Other Agencies	13,514.32	
7500/730	Dues and Fees (Administrative expense)	13,681.25	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		9,744,677.40
3325	Interest on Undistributed CO&DS		192,401.53
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	9,070.68	
1220	Due from Other Agencies		8,012.83
3325	Interest on Undistributed CO&DS		1,057.85
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	3,099.01	
2230	Due to Other Agencies		3,099.01
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	169,337.40	
3323	CO&DS Withheld for Administration		169,337.40
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,238,000.00	
9200/720	Interest	159,220.00	
9200/730	SBA Sinking Fund Administration Fees	454.05	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,375,145.20
3326	SBA Sinking Fund Earnings	-	4,275.62
11XX	Cash		18,253.23
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			80,180.71
Plus:			
CO&DS withheld		1,375,145.20	
Bond interest (revenue on withheld MVLR)		4,275.62	
Refunded bond proceeds		-	
Premium on refunded bonds		-	
Less:			
Principal payments		1,238,000.00	
Interest expenditure		159,220.00	
Dues and fees (fees on bond interest above)		454.05	
Payments to refunded bonds escrow agent		-	
Dues and fees on refunded bonds (admin and underwriter fees)		-	
Discount on refunded bonds		-	
Ending fund balance			61,927.48

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Calhoun County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	65,442.05	
1220	Due from Other Agencies	78.36	
7500/730	Dues and Fees (Administrative expense)	79.34	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		64,484.01
3325	Interest on Undistributed CO&DS		1,115.74
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	52.60	
1220	Due from Other Agencies		46.46
3325	Interest on Undistributed CO&DS		6.14
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	17.96	
2230	Due to Other Agencies		17.96
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	981.99	
3323	CO&DS Withheld for Administration		981.99
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Charlotte County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	674,229.16	
1220	Due from Other Agencies	807.43	
7500/730	Dues and Fees (Administrative expense)	817.39	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		664,358.86
3325	Interest on Undistributed CO&DS		11,495.12
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	525.16	
1220	Due from Other Agencies		463.91
3325	Interest on Undistributed CO&DS		61.25
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	126.01	
11XX	Cash		126.01
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	10,117.14	
3323	CO&DS Withheld for Administration		10,117.14
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Clay County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,523,025.76	
1220	Due from Other Agencies	1,896.84	
7500/730	Dues and Fees (Administrative expense)	1,920.28	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,499,837.75
3325	Interest on Undistributed CO&DS		27,005.13
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	1,231.55	
1220	Due from Other Agencies		1,087.92
3325	Interest on Undistributed CO&DS		143.63
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	336.93	
11XX	Cash		336.93
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	23,767.89	
3323	CO&DS Withheld for Administration		23,767.89
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	60,000.00	
9200/720	Interest	1,800.00	
9200/730	SBA Sinking Fund Administration Fees	20.11	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		60,920.36
3326	SBA Sinking Fund Earnings	-	189.41
11XX	Cash		710.34
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			914.90
Plus:			
CO&DS withheld		60,920.36	
Bond interest (revenue on withheld MVLRL)		189.41	
Refunded bond proceeds		-	
Premium on refunded bonds		-	
Less:			
Principal payments		60,000.00	
Interest expenditure		1,800.00	
Dues and fees (fees on bond interest above)		20.11	
Payments to refunded bonds escrow agent		-	
Dues and fees on refunded bonds (admin and underwriter fees)		-	
Discount on refunded bonds		-	
Ending fund balance			204.56

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Citrus County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	617,417.96	
1220	Due from Other Agencies	739.39	
7500/730	Dues and Fees (Administrative expense)	748.52	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		608,379.34
3325	Interest on Undistributed CO&DS		10,526.53
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	475.52	
1220	Due from Other Agencies		420.07
3325	Interest on Undistributed CO&DS		55.45
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	215.32	
11XX	Cash		215.32
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	9,264.66	
3323	CO&DS Withheld for Administration		9,264.66
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Columbia County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	358,418.78	
1220	Due from Other Agencies	429.23	
7500/730	Dues and Fees (Administrative expense)	434.52	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		353,171.75
3325	Interest on Undistributed CO&DS		6,110.78
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	279.63	
1220	Due from Other Agencies		247.02
3325	Interest on Undistributed CO&DS		32.61
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	58.53	
11XX	Cash		58.53
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	5,378.25	
3323	CO&DS Withheld for Administration		5,378.25
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Collier County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	2,037,382.12	
1220	Due from Other Agencies	2,439.85	
7500/730	Dues and Fees (Administrative expense)	2,469.99	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		2,007,556.08
3325	Interest on Undistributed CO&DS		34,735.88
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	1,588.20	
1220	Due from Other Agencies		1,402.98
3325	Interest on Undistributed CO&DS		185.22
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	357.33	
11XX	Cash		357.33
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	30,571.92	
3323	CO&DS Withheld for Administration		30,571.92
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Dade County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	13,688,487.10	
1220	Due from Other Agencies	17,940.15	
7500/730	Dues and Fees (Administrative expense)	18,161.93	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		13,469,175.83
3325	Interest on Undistributed CO&DS		255,413.35
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	12,041.35	
1220	Due from Other Agencies		10,637.05
3325	Interest on Undistributed CO&DS		1,404.30
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	4,113.94	
2230	Due to Other Agencies		4,113.94
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	224,795.70	
3323	CO&DS Withheld for Administration		224,795.70
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,065,000.00	
9200/720	Interest	252,200.00	
9200/730	SBA Sinking Fund Administration Fees	426.73	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,292,408.47
3326	SBA Sinking Fund Earnings	-	4,018.34
11XX	Cash		21,199.92
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			126,484.58
Plus:			
CO&DS withheld			1,292,408.47
Bond interest (revenue on withheld MVLR)			4,018.34
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			1,065,000.00
Interest expenditure			252,200.00
Dues and fees (fees on bond interest above)			426.73
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>105,284.66</u></u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Desoto County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	157,566.31	
1220	Due from Other Agencies	188.70	
7500/730	Dues and Fees (Administrative expense)	191.02	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		155,259.64
3325	Interest on Undistributed CO&DS		2,686.39
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	124.76	
1220	Due from Other Agencies		110.21
3325	Interest on Undistributed CO&DS		14.55
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	8.33	
2230	Due to Other Agencies		8.33
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,364.36	
3323	CO&DS Withheld for Administration		2,364.36
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Dixie County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	81,642.11	
1220	Due from Other Agencies	97.77	
7500/730	Dues and Fees (Administrative expense)	98.98	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		80,446.92
3325	Interest on Undistributed CO&DS		1,391.94
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	65.62	
1220	Due from Other Agencies		57.97
3325	Interest on Undistributed CO&DS		7.65
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	22.42	
2230	Due to Other Agencies		22.42
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,225.08	
3323	CO&DS Withheld for Administration		1,225.08
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Duval County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	4,634,095.47	
1220	Due from Other Agencies	5,549.53	
7500/730	Dues and Fees (Administrative expense)	5,618.08	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		4,566,255.12
3325	Interest on Undistributed CO&DS		79,007.96
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	3,626.82	
1220	Due from Other Agencies		3,203.85
3325	Interest on Undistributed CO&DS		422.97
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	545.31	
11XX	Cash		545.31
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	69,536.88	
3323	CO&DS Withheld for Administration		69,536.88
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLRL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Escambia County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,395,498.51	
1220	Due from Other Agencies	1,932.70	
7500/730	Dues and Fees (Administrative expense)	1,956.57	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,371,872.21
3325	Interest on Undistributed CO&DS		27,515.57
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	1,297.21	
1220	Due from Other Agencies		1,145.93
3325	Interest on Undistributed CO&DS		151.28
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	443.19	
2230	Due to Other Agencies		443.19
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	24,217.14	
3323	CO&DS Withheld for Administration		24,217.14
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	186,000.00	
9200/720	Interest	36,100.00	
9200/730	SBA Sinking Fund Administration Fees	72.11	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		218,386.65
3326	SBA Sinking Fund Earnings	-	679.01
11XX	Cash		3,106.45
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			18,104.75
Plus:			
CO&DS withheld			218,386.65
Bond interest (revenue on withheld MVLR)			679.01
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			186,000.00
Interest expenditure			36,100.00
Dues and fees (fees on bond interest above)			72.11
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>14,998.30</u></u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Flagler County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	468,100.63	
1220	Due from Other Agencies	651.77	
7500/730	Dues and Fees (Administrative expense)	659.81	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		460,133.13
3325	Interest on Undistributed CO&DS		9,279.08
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	413.37	
1220	Due from Other Agencies		365.16
3325	Interest on Undistributed CO&DS		48.21
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	297.56	
11XX	Cash		297.56
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	8,166.75	
3323	CO&DS Withheld for Administration		8,166.75
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	75,000.00	
9200/720	Interest	2,250.00	
9200/730	SBA Sinking Fund Administration Fees	25.14	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		76,150.12
3326	SBA Sinking Fund Earnings	-	236.77
11XX	Cash		888.25
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			1,143.95
Plus:			
CO&DS withheld			76,150.12
Bond interest (revenue on withheld MVLR)			236.77
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			75,000.00
Interest expenditure			2,250.00
Dues and fees (fees on bond interest above)			25.14
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			255.70

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Franklin County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	45,421.37	
1220	Due from Other Agencies	54.39	
7500/730	Dues and Fees (Administrative expense)	55.07	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		44,756.43
3325	Interest on Undistributed CO&DS		774.40
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	36.51	
1220	Due from Other Agencies		32.25
3325	Interest on Undistributed CO&DS		4.26
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	12.47	
2230	Due to Other Agencies		12.47
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	681.57	
3323	CO&DS Withheld for Administration		681.57
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Gadsden County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	291,313.35	
1220	Due from Other Agencies	348.86	
7500/730	Dues and Fees (Administrative expense)	353.17	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		287,048.70
3325	Interest on Undistributed CO&DS		4,966.68
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	234.15	
1220	Due from Other Agencies		206.85
3325	Interest on Undistributed CO&DS		27.30
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	80.00	
2230	Due to Other Agencies		80.00
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,371.30	
3323	CO&DS Withheld for Administration		4,371.30
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Gilchrist County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	112,202.93	
1220	Due from Other Agencies	134.36	
7500/730	Dues and Fees (Administrative expense)	136.03	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		110,560.34
3325	Interest on Undistributed CO&DS		1,912.98
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	88.66	
1220	Due from Other Agencies		78.32
3325	Interest on Undistributed CO&DS		10.34
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	2.42	
2230	Due to Other Agencies		2.42
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,683.66	
3323	CO&DS Withheld for Administration		1,683.66
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Glades County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	63,066.91	
1220	Due from Other Agencies	75.52	
7500/730	Dues and Fees (Administrative expense)	76.46	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		62,143.65
3325	Interest on Undistributed CO&DS		1,075.24
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	47.70	
1220	Due from Other Agencies		42.14
3325	Interest on Undistributed CO&DS		5.56
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	38.14	
11XX	Cash		38.14
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	946.35	
3323	CO&DS Withheld for Administration		946.35
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLRL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Gulf County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	76,022.17	
1220	Due from Other Agencies	91.04	
7500/730	Dues and Fees (Administrative expense)	92.16	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		74,909.25
3325	Interest on Undistributed CO&DS		1,296.12
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	61.11	
1220	Due from Other Agencies		53.98
3325	Interest on Undistributed CO&DS		7.13
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	20.88	
2230	Due to Other Agencies		20.88
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,140.75	
3323	CO&DS Withheld for Administration		1,140.75
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Hamilton County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	62,263.20	
1220	Due from Other Agencies	74.57	
7500/730	Dues and Fees (Administrative expense)	75.48	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		61,351.71
3325	Interest on Undistributed CO&DS		1,061.54
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	50.05	
1220	Due from Other Agencies		44.22
3325	Interest on Undistributed CO&DS		5.83
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	17.10	
2230	Due to Other Agencies		17.10
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	934.29	
3323	CO&DS Withheld for Administration		934.29
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLRL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Hardee County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	191,653.84	
1220	Due from Other Agencies	229.51	
7500/730	Dues and Fees (Administrative expense)	232.35	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		188,848.14
3325	Interest on Undistributed CO&DS		3,267.56
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	154.04	
1220	Due from Other Agencies		136.07
3325	Interest on Undistributed CO&DS		17.97
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	52.62	
2230	Due to Other Agencies		52.62
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	2,875.86	
3323	CO&DS Withheld for Administration		2,875.86
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLRL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Hendry County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	297,527.07	
1220	Due from Other Agencies	356.31	
7500/730	Dues and Fees (Administrative expense)	360.70	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		293,171.46
3325	Interest on Undistributed CO&DS		5,072.62
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	242.99	
1220	Due from Other Agencies		214.66
3325	Interest on Undistributed CO&DS		28.33
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	153.04	
2230	Due to Other Agencies		153.04
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,464.54	
3323	CO&DS Withheld for Administration		4,464.54
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLRL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Hernando County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	796,663.32	
1220	Due from Other Agencies	1,212.19	
7500/730	Dues and Fees (Administrative expense)	1,227.16	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		781,844.93
3325	Interest on Undistributed CO&DS		17,257.74
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	798.88	
1220	Due from Other Agencies		705.71
3325	Interest on Undistributed CO&DS		93.17
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	4.73	
2230	Due to Other Agencies		4.73
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	15,188.97	
3323	CO&DS Withheld for Administration		15,188.97
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	180,000.00	
9200/720	Interest	38,490.00	
9200/730	SBA Sinking Fund Administration Fees	71.18	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		215,564.10
3326	SBA Sinking Fund Earnings	-	670.23
11XX	Cash		2,326.85
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			19,300.67
Plus:			
CO&DS withheld			215,564.10
Bond interest (revenue on withheld MVLR)			670.23
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			180,000.00
Interest expenditure			38,490.00
Dues and fees (fees on bond interest above)			71.18
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>16,973.82</u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Highlands County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	441,394.41	
1220	Due from Other Agencies	528.58	
7500/730	Dues and Fees (Administrative expense)	535.12	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		434,932.66
3325	Interest on Undistributed CO&DS		7,525.45
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	352.19	
1220	Due from Other Agencies		311.12
3325	Interest on Undistributed CO&DS		41.07
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	73.03	
2230	Due to Other Agencies		73.03
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	6,623.34	
3323	CO&DS Withheld for Administration		6,623.34
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLRL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Hillsborough County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	7,077,071.14	
1220	Due from Other Agencies	10,272.02	
7500/730	Dues and Fees (Administrative expense)	10,398.90	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		6,951,500.67
3325	Interest on Undistributed CO&DS		146,241.39
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	6,706.91	
1220	Due from Other Agencies		5,924.73
3325	Interest on Undistributed CO&DS		782.18
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	1,124.98	
11XX	Cash		1,124.98
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	128,710.71	
3323	CO&DS Withheld for Administration		128,710.71
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	1,254,000.00	
9200/720	Interest	273,100.00	
9200/730	SBA Sinking Fund Administration Fees	495.44	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,500,502.62
3326	SBA Sinking Fund Earnings	-	4,665.42
11XX	Cash		22,427.40
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			136,985.85
Plus:			
CO&DS withheld		1,500,502.62	
Bond interest (revenue on withheld MVLR)		4,665.42	
Refunded bond proceeds		-	
Premium on refunded bonds		-	
Less:			
Principal payments		1,254,000.00	
Interest expenditure		273,100.00	
Dues and fees (fees on bond interest above)		495.44	
Payments to refunded bonds escrow agent		-	
Dues and fees on refunded bonds (admin and underwriter fees)		-	
Discount on refunded bonds		-	
Ending fund balance			114,558.45

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Holmes County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	113,724.36	
1220	Due from Other Agencies	136.20	
7500/730	Dues and Fees (Administrative expense)	137.87	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		112,059.51
3325	Interest on Undistributed CO&DS		1,938.92
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	91.41	
1220	Due from Other Agencies		80.74
3325	Interest on Undistributed CO&DS		10.67
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	31.24	
2230	Due to Other Agencies		31.24
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,706.49	
3323	CO&DS Withheld for Administration		1,706.49
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLRL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Indian River County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	130,964.19	
1220	Due from Other Agencies	806.46	
7500/730	Dues and Fees (Administrative expense)	816.43	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		121,105.53
3325	Interest on Undistributed CO&DS		11,481.55
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	541.29	
1220	Due from Other Agencies		478.16
3325	Interest on Undistributed CO&DS		63.13
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	184.93	
2230	Due to Other Agencies		184.93
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	10,105.20	
3323	CO&DS Withheld for Administration		10,105.20
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	474,000.00	
9200/720	Interest	80,040.00	
9200/730	SBA Sinking Fund Administration Fees	179.11	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		542,469.27
3326	SBA Sinking Fund Earnings	-	1,686.65
11XX	Cash		10,063.19
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			40,159.70
Plus:			
CO&DS withheld			542,469.27
Bond interest (revenue on withheld MVLRL)			1,686.65
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			474,000.00
Interest expenditure			80,040.00
Dues and fees (fees on bond interest above)			179.11
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			30,096.51

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Jackson County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	239,060.48	
1220	Due from Other Agencies	286.29	
7500/730	Dues and Fees (Administrative expense)	289.82	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		235,560.78
3325	Interest on Undistributed CO&DS		4,075.81
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	192.16	
1220	Due from Other Agencies		169.75
3325	Interest on Undistributed CO&DS		22.41
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	65.64	
2230	Due to Other Agencies		65.64
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,587.22	
3323	CO&DS Withheld for Administration		3,587.22
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLRL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Jefferson County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	73,826.97	
1220	Due from Other Agencies	88.42	
7500/730	Dues and Fees (Administrative expense)	89.50	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		72,746.19
3325	Interest on Undistributed CO&DS		1,258.70
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	59.34	
1220	Due from Other Agencies		52.42
3325	Interest on Undistributed CO&DS		6.92
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	20.27	
2230	Due to Other Agencies		20.27
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,107.81	
3323	CO&DS Withheld for Administration		1,107.81
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLRL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Lafayette County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	41,700.73	
1220	Due from Other Agencies	49.94	
7500/730	Dues and Fees (Administrative expense)	50.56	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		41,090.26
3325	Interest on Undistributed CO&DS		710.97
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	33.73	
1220	Due from Other Agencies		29.80
3325	Interest on Undistributed CO&DS		3.93
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	15.39	
2230	Due to Other Agencies		15.39
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	625.74	
3323	CO&DS Withheld for Administration		625.74
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLRL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Lake County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,174,040.61	
1220	Due from Other Agencies	2,173.74	
7500/730	Dues and Fees (Administrative expense)	2,200.58	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,147,467.78
3325	Interest on Undistributed CO&DS		30,947.15
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	1,381.95	
1220	Due from Other Agencies		1,220.79
3325	Interest on Undistributed CO&DS		161.16
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	930.97	
11XX	Cash		930.97
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	27,237.36	
3323	CO&DS Withheld for Administration		27,237.36
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	532,000.00	
9200/720	Interest	121,020.00	
9200/730	SBA Sinking Fund Administration Fees	211.69	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		641,118.86
3326	SBA Sinking Fund Earnings	-	1,993.38
11XX	Cash		10,119.45
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			60,702.21
Plus:			
CO&DS withheld			641,118.86
Bond interest (revenue on withheld MVLRL)			1,993.38
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			532,000.00
Interest expenditure			121,020.00
Dues and fees (fees on bond interest above)			211.69
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>50,582.76</u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Lee County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	3,742,853.56	
1220	Due from Other Agencies	4,782.69	
7500/730	Dues and Fees (Administrative expense)	4,841.77	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		3,684,387.46
3325	Interest on Undistributed CO&DS		68,090.56
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	3,103.57	
1220	Due from Other Agencies		2,741.62
3325	Interest on Undistributed CO&DS		361.95
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	879.90	
11XX	Cash		879.90
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	59,928.21	
3323	CO&DS Withheld for Administration		59,928.21
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	239,000.00	
9200/720	Interest	16,700.00	
9200/730	SBA Sinking Fund Administration Fees	82.84	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		250,898.33
3326	SBA Sinking Fund Earnings	-	780.10
11XX	Cash		4,104.41
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			8,421.89
Plus:			
CO&DS withheld		250,898.33	
Bond interest (revenue on withheld MVLR)		780.10	
Refunded bond proceeds		-	
Premium on refunded bonds		-	
Less:			
Principal payments		239,000.00	
Interest expenditure		16,700.00	
Dues and fees (fees on bond interest above)		82.84	
Payments to refunded bonds escrow agent		-	
Dues and fees on refunded bonds (admin and underwriter fees)		-	
Discount on refunded bonds		-	
Ending fund balance			4,317.48

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Leon County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,281,489.72	
1220	Due from Other Agencies	1,622.08	
7500/730	Dues and Fees (Administrative expense)	1,642.11	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,261,660.63
3325	Interest on Undistributed CO&DS		23,093.28
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	1,088.72	
1220	Due from Other Agencies		961.75
3325	Interest on Undistributed CO&DS		126.97
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	371.96	
2230	Due to Other Agencies		371.96
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	20,324.97	
3323	CO&DS Withheld for Administration		20,324.97
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	50,000.00	
9200/720	Interest	24,250.00	
9200/730	SBA Sinking Fund Administration Fees	24.11	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		73,012.40
3326	SBA Sinking Fund Earnings	-	227.01
11XX	Cash		1,034.70
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			12,154.86
Plus:			
CO&DS withheld			73,012.40
Bond interest (revenue on withheld MVLR)			227.01
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			50,000.00
Interest expenditure			24,250.00
Dues and fees (fees on bond interest above)			24.11
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>11,120.16</u></u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Levy County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	202,889.72	
1220	Due from Other Agencies	242.97	
7500/730	Dues and Fees (Administrative expense)	245.97	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		199,919.54
3325	Interest on Undistributed CO&DS		3,459.12
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	160.72	
1220	Due from Other Agencies		141.98
3325	Interest on Undistributed CO&DS		18.74
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	11.82	
2230	Due to Other Agencies		11.82
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,044.46	
3323	CO&DS Withheld for Administration		3,044.46
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Liberty County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	43,458.09	
1220	Due from Other Agencies	52.04	
7500/730	Dues and Fees (Administrative expense)	52.69	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		42,821.89
3325	Interest on Undistributed CO&DS		740.93
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	34.05	
1220	Due from Other Agencies		30.08
3325	Interest on Undistributed CO&DS		3.97
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	4.41	
11XX	Cash		4.41
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	652.11	
3323	CO&DS Withheld for Administration		652.11
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Madison County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	105,669.31	
1220	Due from Other Agencies	126.54	
7500/730	Dues and Fees (Administrative expense)	128.11	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		104,122.38
3325	Interest on Undistributed CO&DS		1,801.58
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	84.93	
1220	Due from Other Agencies		75.03
3325	Interest on Undistributed CO&DS		9.90
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	29.03	
2230	Due to Other Agencies		29.03
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,585.62	
3323	CO&DS Withheld for Administration		1,585.62
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLRL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Manatee County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,597,264.02	
1220	Due from Other Agencies	2,402.48	
7500/730	Dues and Fees (Administrative expense)	2,432.16	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,567,894.86
3325	Interest on Undistributed CO&DS		34,203.80
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	1,562.46	
1220	Due from Other Agencies		1,380.24
3325	Interest on Undistributed CO&DS		182.22
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	378.06	
11XX	Cash		378.06
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	30,103.62	
3323	CO&DS Withheld for Administration		30,103.62
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	326,000.00	
9200/720	Interest	88,890.00	
9200/730	SBA Sinking Fund Administration Fees	135.02	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		408,909.52
3326	SBA Sinking Fund Earnings	-	1,271.39
11XX	Cash		4,844.11
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			44,567.15
Plus:			
CO&DS withheld			408,909.52
Bond interest (revenue on withheld MVLRL)			1,271.39
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			326,000.00
Interest expenditure			88,890.00
Dues and fees (fees on bond interest above)			135.02
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			39,723.04

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Marion County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,532,153.90	
1220	Due from Other Agencies	2,144.15	
7500/730	Dues and Fees (Administrative expense)	2,170.64	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,505,942.64
3325	Interest on Undistributed CO&DS		30,526.05
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	1,366.97	
1220	Due from Other Agencies		1,207.55
3325	Interest on Undistributed CO&DS		159.42
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	847.47	
11XX	Cash		847.47
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	26,866.74	
3323	CO&DS Withheld for Administration		26,866.74
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	245,000.00	
9200/720	Interest	17,900.00	
9200/730	SBA Sinking Fund Administration Fees	85.29	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		258,306.62
3326	SBA Sinking Fund Earnings	-	803.13
11XX	Cash		3,875.54
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			9,017.88
Plus:			
CO&DS withheld		258,306.62	
Bond interest (revenue on withheld MVLRL)		803.13	
Refunded bond proceeds		-	
Premium on refunded bonds		-	
Less:			
Principal payments		245,000.00	
Interest expenditure		17,900.00	
Dues and fees (fees on bond interest above)		85.29	
Payments to refunded bonds escrow agent		-	
Dues and fees on refunded bonds (admin and underwriter fees)		-	
Discount on refunded bonds		-	
Ending fund balance			5,142.34

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Martin County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	846,626.58	
1220	Due from Other Agencies	1,949.65	
7500/730	Dues and Fees (Administrative expense)	1,973.74	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		822,793.00
3325	Interest on Undistributed CO&DS		27,756.97
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	1,308.59	
1220	Due from Other Agencies		1,155.98
3325	Interest on Undistributed CO&DS		152.61
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	447.07	
2230	Due to Other Agencies		447.07
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	24,429.60	
3323	CO&DS Withheld for Administration		24,429.60
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	701,000.00	
9200/720	Interest	95,570.00	
9200/730	SBA Sinking Fund Administration Fees	258.01	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		781,417.40
3326	SBA Sinking Fund Earnings	-	2,429.59
11XX	Cash		12,981.02
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			48,014.87
Plus:			
CO&DS withheld			781,417.40
Bond interest (revenue on withheld MVLRL)			2,429.59
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			701,000.00
Interest expenditure			95,570.00
Dues and fees (fees on bond interest above)			258.01
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>35,033.85</u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Monroe County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	288,024.55	
1220	Due from Other Agencies	344.93	
7500/730	Dues and Fees (Administrative expense)	349.18	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		283,808.05
3325	Interest on Undistributed CO&DS		4,910.61
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	222.58	
1220	Due from Other Agencies		196.62
3325	Interest on Undistributed CO&DS		25.96
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	86.45	
11XX	Cash		86.45
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	4,321.95	
3323	CO&DS Withheld for Administration		4,321.95
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLRL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Nassau County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	466,901.06	
1220	Due from Other Agencies	559.14	
7500/730	Dues and Fees (Administrative expense)	566.04	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		460,065.92
3325	Interest on Undistributed CO&DS		7,960.32
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	357.52	
1220	Due from Other Agencies		315.83
3325	Interest on Undistributed CO&DS		41.69
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	201.31	
11XX	Cash		201.31
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	7,006.08	
3323	CO&DS Withheld for Administration		7,006.08
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLRL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Okaloosa County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,077,191.43	
1220	Due from Other Agencies	1,385.78	
7500/730	Dues and Fees (Administrative expense)	1,402.89	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,060,250.98
3325	Interest on Undistributed CO&DS		19,729.12
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	986.86	
1220	Due from Other Agencies		871.77
3325	Interest on Undistributed CO&DS		115.09
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	1,370.56	
2230	Due to Other Agencies		1,370.56
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	17,364.09	
3323	CO&DS Withheld for Administration		17,364.09
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	60,000.00	
9200/720	Interest	21,360.00	
9200/730	SBA Sinking Fund Administration Fees	26.41	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		79,990.93
3326	SBA Sinking Fund Earnings	-	248.71
11XX	Cash		1,146.77
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			10,700.37
Plus:			
CO&DS withheld			79,990.93
Bond interest (revenue on withheld MVLRL)			248.71
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			60,000.00
Interest expenditure			21,360.00
Dues and fees (fees on bond interest above)			26.41
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>9,553.60</u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Okeechobee County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	235,923.63	
1220	Due from Other Agencies	282.53	
7500/730	Dues and Fees (Administrative expense)	286.02	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		232,469.85
3325	Interest on Undistributed CO&DS		4,022.33
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	182.85	
1220	Due from Other Agencies		161.53
3325	Interest on Undistributed CO&DS		21.32
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	61.04	
11XX	Cash		61.04
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,540.15	
3323	CO&DS Withheld for Administration		3,540.15
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Orange County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	8,239,161.65	
1220	Due from Other Agencies	9,866.76	
7500/730	Dues and Fees (Administrative expense)	9,988.63	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		8,118,545.33
3325	Interest on Undistributed CO&DS		140,471.71
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	6,424.70	
1220	Due from Other Agencies		5,675.44
3325	Interest on Undistributed CO&DS		749.26
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	1,407.31	
11XX	Cash		1,407.31
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	123,632.67	
3323	CO&DS Withheld for Administration		123,632.67
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLRL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Osceola County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	2,467,153.93	
1220	Due from Other Agencies	3,605.73	
7500/730	Dues and Fees (Administrative expense)	3,650.26	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		2,423,075.69
3325	Interest on Undistributed CO&DS		51,334.23
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	2,371.29	
1220	Due from Other Agencies		2,094.75
3325	Interest on Undistributed CO&DS		276.54
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	79.36	
11XX	Cash		79.36
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	45,180.54	
3323	CO&DS Withheld for Administration		45,180.54
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	497,000.00	
9200/720	Interest	57,400.00	
9200/730	SBA Sinking Fund Administration Fees	179.55	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		543,779.77
3326	SBA Sinking Fund Earnings	-	1,690.73
11XX	Cash		9,109.05
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			28,859.96
Plus:			
CO&DS withheld			543,779.77
Bond interest (revenue on withheld MVLR)			1,690.73
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			497,000.00
Interest expenditure			57,400.00
Dues and fees (fees on bond interest above)			179.55
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>19,750.91</u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Palm Beach County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	6,464,106.78	
1220	Due from Other Agencies	9,103.18	
7500/730	Dues and Fees (Administrative expense)	9,215.62	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		6,352,824.87
3325	Interest on Undistributed CO&DS		129,600.71
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	5,948.06	
1220	Due from Other Agencies		5,254.38
3325	Interest on Undistributed CO&DS		693.68
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	916.77	
11XX	Cash		916.77
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	114,064.83	
3323	CO&DS Withheld for Administration		114,064.83
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	959,000.00	
9200/720	Interest	190,530.00	
9200/730	SBA Sinking Fund Administration Fees	375.56	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		1,137,432.30
3326	SBA Sinking Fund Earnings	-	3,536.52
11XX	Cash		8,936.74
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			95,606.03
Plus:			
CO&DS withheld			1,137,432.30
Bond interest (revenue on withheld MVLR)			3,536.52
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			959,000.00
Interest expenditure			190,530.00
Dues and fees (fees on bond interest above)			375.56
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>86,669.29</u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Pasco County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	2,517,704.80	
1220	Due from Other Agencies	4,122.50	
7500/730	Dues and Fees (Administrative expense)	4,173.41	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		2,467,309.34
3325	Interest on Undistributed CO&DS		58,691.37
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	2,637.94	
1220	Due from Other Agencies		2,330.30
3325	Interest on Undistributed CO&DS		307.64
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	1,448.97	
11XX	Cash		1,448.97
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	51,655.74	
3323	CO&DS Withheld for Administration		51,655.74
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	774,000.00	
9200/720	Interest	166,870.00	
9200/730	SBA Sinking Fund Administration Fees	305.34	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		924,750.92
3326	SBA Sinking Fund Earnings	-	2,875.25
11XX	Cash		13,549.17
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			83,669.32
Plus:			
CO&DS withheld			924,750.92
Bond interest (revenue on withheld MVLRL)			2,875.25
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			774,000.00
Interest expenditure			166,870.00
Dues and fees (fees on bond interest above)			305.34
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>70,120.15</u></u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Pinellas County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	4,503,775.18	
1220	Due from Other Agencies	5,393.46	
7500/730	Dues and Fees (Administrative expense)	5,460.09	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		4,437,842.64
3325	Interest on Undistributed CO&DS		76,786.09
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	3,620.05	
1220	Due from Other Agencies		3,197.88
3325	Interest on Undistributed CO&DS		422.17
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	1,236.79	
2230	Due to Other Agencies		1,236.79
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	67,581.36	
3323	CO&DS Withheld for Administration		67,581.36
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLRL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Polk County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	3,810,144.89	
1220	Due from Other Agencies	5,234.89	
7500/730	Dues and Fees (Administrative expense)	5,299.56	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		3,746,150.87
3325	Interest on Undistributed CO&DS		74,528.47
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	3,298.22	
1220	Due from Other Agencies		2,913.57
3325	Interest on Undistributed CO&DS		384.65
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	2,796.13	
11XX	Cash		2,796.13
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	65,594.37	
3323	CO&DS Withheld for Administration		65,594.37
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	433,000.00	
9200/720	Interest	138,510.00	
9200/730	SBA Sinking Fund Administration Fees	185.30	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		561,212.76
3326	SBA Sinking Fund Earnings	-	1,744.93
11XX	Cash		8,737.61
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			69,402.06
Plus:			
CO&DS withheld			561,212.76
Bond interest (revenue on withheld MVLRL)			1,744.93
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			433,000.00
Interest expenditure			138,510.00
Dues and fees (fees on bond interest above)			185.30
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			60,664.45

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Putnam County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	406,046.75	
1220	Due from Other Agencies	599.70	
7500/730	Dues and Fees (Administrative expense)	607.10	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		398,715.74
3325	Interest on Undistributed CO&DS		8,537.81
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	402.52	
1220	Due from Other Agencies		355.57
3325	Interest on Undistributed CO&DS		46.95
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	137.51	
2230	Due to Other Agencies		137.51
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	7,514.34	
3323	CO&DS Withheld for Administration		7,514.34
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	79,000.00	
9200/720	Interest	17,670.00	
9200/730	SBA Sinking Fund Administration Fees	31.28	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		94,725.92
3326	SBA Sinking Fund Earnings	-	294.52
11XX	Cash		1,680.84
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			8,858.91
Plus:			
CO&DS withheld			94,725.92
Bond interest (revenue on withheld MVLRL)			294.52
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			79,000.00
Interest expenditure			17,670.00
Dues and fees (fees on bond interest above)			31.28
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>7,178.07</u></u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
St. Johns County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,665,931.84	
1220	Due from Other Agencies	2,451.39	
7500/730	Dues and Fees (Administrative expense)	2,481.68	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,635,964.70
3325	Interest on Undistributed CO&DS		34,900.21
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	1,513.87	
1220	Due from Other Agencies		1,337.32
3325	Interest on Undistributed CO&DS		176.55
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	1,877.62	
11XX	Cash		1,877.62
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	30,716.55	
3323	CO&DS Withheld for Administration		30,716.55
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	308,000.00	
9200/720	Interest	79,630.00	
9200/730	SBA Sinking Fund Administration Fees	125.83	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		381,088.75
3326	SBA Sinking Fund Earnings	-	1,184.89
11XX	Cash		5,482.19
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			39,911.82
Plus:			
CO&DS withheld			381,088.75
Bond interest (revenue on withheld MVLRL)			1,184.89
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			308,000.00
Interest expenditure			79,630.00
Dues and fees (fees on bond interest above)			125.83
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			34,429.63

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
St. Lucie County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,701,551.95	
1220	Due from Other Agencies	2,116.72	
7500/730	Dues and Fees (Administrative expense)	2,142.86	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,675,676.11
3325	Interest on Undistributed CO&DS		30,135.42
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	1,328.61	
1220	Due from Other Agencies		1,173.67
3325	Interest on Undistributed CO&DS		154.94
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	1,223.73	
11XX	Cash		1,223.73
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	26,522.94	
3323	CO&DS Withheld for Administration		26,522.94
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	65,000.00	
9200/720	Interest	1,950.00	
9200/730	SBA Sinking Fund Administration Fees	21.79	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		65,996.95
3326	SBA Sinking Fund Earnings	-	205.20
11XX	Cash		769.64
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			991.25
Plus:			
CO&DS withheld			65,996.95
Bond interest (revenue on withheld MVLRL)			205.20
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			65,000.00
Interest expenditure			1,950.00
Dues and fees (fees on bond interest above)			21.79
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			221.61

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Santa Rosa County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	955,004.35	
1220	Due from Other Agencies	1,379.79	
7500/730	Dues and Fees (Administrative expense)	1,396.83	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		938,137.10
3325	Interest on Undistributed CO&DS		19,643.87
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	899.27	
1220	Due from Other Agencies		794.40
3325	Interest on Undistributed CO&DS		104.87
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	181.55	
11XX	Cash		181.55
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	17,289.06	
3323	CO&DS Withheld for Administration		17,289.06
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	164,000.00	
9200/720	Interest	35,860.00	
9200/730	SBA Sinking Fund Administration Fees	65.11	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		197,177.84
3326	SBA Sinking Fund Earnings	-	613.07
11XX	Cash		2,134.20
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			17,981.29
Plus:			
CO&DS withheld			197,177.84
Bond interest (revenue on withheld MVLRL)			613.07
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			164,000.00
Interest expenditure			35,860.00
Dues and fees (fees on bond interest above)			65.11
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			15,847.09

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Sarasota County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,377,994.67	
1220	Due from Other Agencies	2,242.87	
7500/730	Dues and Fees (Administrative expense)	2,270.59	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,350,576.51
3325	Interest on Undistributed CO&DS		31,931.62
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	1,452.80	
1220	Due from Other Agencies		1,283.37
3325	Interest on Undistributed CO&DS		169.43
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	461.78	
11XX	Cash		461.78
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	28,103.82	
3323	CO&DS Withheld for Administration		28,103.82
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	410,000.00	
9200/720	Interest	92,950.00	
9200/730	SBA Sinking Fund Administration Fees	163.41	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		494,907.67
3326	SBA Sinking Fund Earnings	-	1,538.77
11XX	Cash		6,666.97
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			46,598.78
Plus:			
CO&DS withheld			494,907.67
Bond interest (revenue on withheld MVLRL)			1,538.77
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			410,000.00
Interest expenditure			92,950.00
Dues and fees (fees on bond interest above)			163.41
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u>39,931.81</u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Seminole County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	1,764,720.69	
1220	Due from Other Agencies	3,090.17	
7500/730	Dues and Fees (Administrative expense)	3,128.34	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		1,726,944.83
3325	Interest on Undistributed CO&DS		43,994.37
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	2,029.48	
1220	Due from Other Agencies		1,792.79
3325	Interest on Undistributed CO&DS		236.69
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	119.34	
11XX	Cash		119.34
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	38,720.55	
3323	CO&DS Withheld for Administration		38,720.55
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	673,000.00	
9200/720	Interest	157,730.00	
9200/730	SBA Sinking Fund Administration Fees	269.33	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		815,704.62
3326	SBA Sinking Fund Earnings	-	2,536.20
11XX	Cash		12,758.51
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			79,087.49
Plus:			
CO&DS withheld			815,704.62
Bond interest (revenue on withheld MVLRL)			2,536.20
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			673,000.00
Interest expenditure			157,730.00
Dues and fees (fees on bond interest above)			269.33
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			<u><u>66,328.98</u></u>

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Sumter County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	343,338.30	
1220	Due from Other Agencies	411.17	
7500/730	Dues and Fees (Administrative expense)	416.24	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		338,312.04
3325	Interest on Undistributed CO&DS		5,853.67
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	262.71	
1220	Due from Other Agencies		232.07
3325	Interest on Undistributed CO&DS		30.64
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	151.65	
11XX	Cash		151.65
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	5,151.96	
3323	CO&DS Withheld for Administration		5,151.96
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLRL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Suwannee County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	205,356.82	
1220	Due from Other Agencies	245.92	
7500/730	Dues and Fees (Administrative expense)	248.96	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		202,350.52
3325	Interest on Undistributed CO&DS		3,501.18
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	160.59	
1220	Due from Other Agencies		141.86
3325	Interest on Undistributed CO&DS		18.73
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	26.50	
11XX	Cash		26.50
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,081.48	
3323	CO&DS Withheld for Administration		3,081.48
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLRL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Taylor County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	104,325.81	
1220	Due from Other Agencies	124.93	
7500/730	Dues and Fees (Administrative expense)	126.48	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		102,798.54
3325	Interest on Undistributed CO&DS		1,778.68
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	83.85	
1220	Due from Other Agencies		74.07
3325	Interest on Undistributed CO&DS		9.78
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	28.65	
2230	Due to Other Agencies		28.65
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,565.46	
3323	CO&DS Withheld for Administration		1,565.46
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLRL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Union County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	79,408.93	
1220	Due from Other Agencies	95.09	
7500/730	Dues and Fees (Administrative expense)	96.27	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		78,246.43
3325	Interest on Undistributed CO&DS		1,353.86
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	64.61	
1220	Due from Other Agencies		57.08
3325	Interest on Undistributed CO&DS		7.53
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	36.24	
2230	Due to Other Agencies		36.24
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,191.57	
3323	CO&DS Withheld for Administration		1,191.57
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLRL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Volusia County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	2,402,125.26	
1220	Due from Other Agencies	2,931.37	
7500/730	Dues and Fees (Administrative expense)	2,967.58	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		2,366,290.73
3325	Interest on Undistributed CO&DS		41,733.48
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	1,869.67	
1220	Due from Other Agencies		1,651.63
3325	Interest on Undistributed CO&DS		218.04
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	1,143.18	
11XX	Cash		1,143.18
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	36,730.68	
3323	CO&DS Withheld for Administration		36,730.68
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	45,000.00	
9200/720	Interest	1,350.00	
9200/730	SBA Sinking Fund Administration Fees	15.09	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		45,690.59
3326	SBA Sinking Fund Earnings	-	142.06
11XX	Cash		532.44
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			685.85
Plus:			
CO&DS withheld			45,690.59
Bond interest (revenue on withheld MVLRL)			142.06
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			45,000.00
Interest expenditure			1,350.00
Dues and fees (fees on bond interest above)			15.09
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			153.41

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Wakulla County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	201,566.21	
1220	Due from Other Agencies	241.38	
7500/730	Dues and Fees (Administrative expense)	244.37	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		198,615.40
3325	Interest on Undistributed CO&DS		3,436.56
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	158.80	
1220	Due from Other Agencies		140.28
3325	Interest on Undistributed CO&DS		18.52
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	4.41	
11XX	Cash		4.41
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	3,024.60	
3323	CO&DS Withheld for Administration		3,024.60
To record amounts withheld from MVLRL for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLRL withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLRL)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Walton County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	408,348.51	
1220	Due from Other Agencies	489.00	
7500/730	Dues and Fees (Administrative expense)	495.06	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		402,370.53
3325	Interest on Undistributed CO&DS		6,962.04
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable - Prior Year	312.86	
1220	Due from Other Agencies		276.38
3325	Interest on Undistributed CO&DS		36.48
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	-	
2230	Due to Other Agencies		-
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	172.92	
11XX	Cash		172.92
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	6,127.47	
3323	CO&DS Withheld for Administration		6,127.47
To record amounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
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, MVL R withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVL R)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-

Annual Financial Report CO&DS Entries
For Fiscal Year 2022-2023
Washington County School District

Entries resulting from bond issuance and refunding:		Debit	Credit
Fund 310 Capital Projects, COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new money bond issues for the 2022-23 fiscal year.			
Fund 210 Debt Service Current Bond Refunding			
<u>Account #</u>	<u>Description</u>		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service Advance Bond Refunding			
<u>Account #</u>	<u>Description</u>		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance bond refunding for the 2022-23 fiscal year.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued interest for the 2022-23 fiscal year.			
Year-end entries:		Debit	Credit
Fund 360 Capital Projects, CO&DS			
<u>Account #</u>	<u>Description</u>		
11XX	Cash	112,904.66	
1220	Due from Other Agencies	135.21	
7500/730	Dues and Fees (Administrative expense)	136.88	
9200/710	Interest	-	
2632	Deferred Revenues - Unavailable		-
3321	CO&DS Distributed		111,251.81
3325	Interest on Undistributed CO&DS		1,924.94
To record CO&DS disbursements, investment earnings, treasury fees, and deferred revenue for the 2022-23 fiscal year.			
2632	Deferred Revenues - Unavailable	94.53	
1220	Due from Other Agencies		83.50
3325	Interest on Undistributed CO&DS		11.03
To correct the difference between 6/30/22 receivable and actual cash received in July 2022 and reverse receivable/deferred revenue.			
11XX	Cash	101.14	
2230	Due to Other Agencies		101.14
To correct the 2022-23 fiscal year overpayment.			
1220	Due from Other Agencies	-	
11XX	Cash		-
To correct the 2022-23 fiscal year underpayment.			
Fund 100 General Fund			
<u>Account #</u>	<u>Description</u>		
7200/310	Professional and Technical Services	1,694.19	
3323	CO&DS Withheld for Administration		1,694.19
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution.			
Fund 210 Debt Service, SBE/COBI Bonds			
<u>Account #</u>	<u>Description</u>		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent.			
Reconciliation of activity in fund 210, Debt Service:			
Beginning fund balance as provided in prior school year			-
Plus:			
CO&DS withheld			-
Bond interest (revenue on withheld MVLR)			-
Refunded bond proceeds			-
Premium on refunded bonds			-
Less:			
Principal payments			-
Interest expenditure			-
Dues and fees (fees on bond interest above)			-
Payments to refunded bonds escrow agent			-
Dues and fees on refunded bonds (admin and underwriter fees)			-
Discount on refunded bonds			-
Ending fund balance			-