Alachua County School District

Entriesrest	Iting from bond issuance and refunding:	Debit	<u>Credit</u>
Fund 310 Ca	apital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2021-22 fiscal year.		
<u>Fund 210 De</u>	ebt Service Current Bond Refunding		
Account #	Description		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwiner's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
2210			
	efunding for the 2021-22 fiscal year.		
	ebt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2021-22 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	_
	nterest for the 2020-21 fiscal year.		
		Dahit	One dit
Year-end en		<u>Debit</u>	<u>Credit</u>
	apital Projects, CO&DS		
<u>Account #</u> 11XX	<u>Description</u> Cash	-	
1220	Due from Other Agencies	978,206.80	
9200/730	Dues and Fees (Administrative expense)	1,115.31	
9200/710	Interest Deferred Revenues - Unavailable		
			702/18
2632 3321	CO&DS Distributed		792.48 971,513.38
			792.48 971,513.38 7,016.25
3321 3325	CO&DS Distributed		971,513.38
3321 3325 To record C0	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	<u>_</u>	971,513.38
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	-	971,513.38
3321 3325 To record C0 2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	971,513.38
3321 3325 To record C(2632 3321 3325 To record P)	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and		971,513.38
3321 3325 To record C0 2632 3321 3325 To record P1 investment e	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings.		971,513.38
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 G	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS If Deferred Revenues - Unavailable, CO&DS disbursements, and aarnings. eneral Fund		971,513.38
3321 3325 To record C0 2632 3321 3325 To record P1 investment e	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings.	- 14,794.62	971,513.38
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr <u>Account #</u> 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- 14,794.62	971,513.38
3321 3325 To record CO 2632 3321 3325 To record P\ investment e <u>Fund 100 Gr</u> <u>Account #</u> 7200/310 3323 To record an	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	- 14,794.62	971,513.38 7,016.25 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e <u>Fund 100 G</u> <u>Account #</u> 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and armings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution.	- 14,794.62	971,513.38 7,016.25 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	- 14,794.62	971,513.38 7,016.25 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e <u>Fund 100 G</u> <u>Account #</u> 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and armings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as vtricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	- 14,794.62 -	971,513.38 7,016.25 - -
3321 3325 To record CO 2632 3321 3325 To record P\ investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	- 14,794.62 -	971,513.38 7,016.25 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e <u>Fund 100 Gr</u> <u>Account #</u> 7200/310 3323 To record an provided in A <u>Fund 210 Dr</u> <u>Account #</u> 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS Distributed CO&DS CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 14,794.62 - -	971,513.38 7,016.25 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 14,794.62 - - - -	971,513.38 7,016.25 - -
3321 3325 To record CO 2632 3321 3325 To record PY investment e <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record an provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9299/761	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS Distributed CO&DS CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 14,794.62 - - - - - - - - - -	971,513.38 7,016.25 - -
3321 3325 To record CO 2632 3321 3325 To record P\ investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as vrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- 14,794.62 - - - - - - - - - - -	971,513.38 7,016.25 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 14,794.62 - - - - - - - - - -	971,513.38 7,016.25 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 14,794.62 - - - - - - - - - - - - - - - - - - -	971,513.38 7,016.25 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 14,794.62 - - - - - - - - - - - - - - - - - - -	971,513.38 7,016.25 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr <u>Account #</u> 7200/310 3323 To record an provided in A <u>Fund 210 Do</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel:	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	- 14,794.62 - - - - - - - - - - -	971,513.38 7,016.25 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr <u>Account #</u> 7200/310 3323 To record an provided in A <u>Fund 210 Do</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel:	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- 14,794.62 - - - - - - - - - - - -	971,513.38 7,016.25 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel- advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		971,513.38 7,016.25 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel- advance refu advance refu advance refu advance refu	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and armings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 14,794.62	971,513.38 7,016.25 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3326 11XX To record de earnings, rel: advance refu advance refu agent. Beginning fu Plus:	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebst Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	- 14,794.62	971,513.38 7,016.25 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliad advance refuadent. Reconciliati Beginning fu Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 14,794.62	971,513.38 7,016.25 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel- advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebst Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	- 14,794.62	971,513.38 7,016.25 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	- 14,794.62	971,513.38 7,016.25 - -
3321 3325 To record CO 2632 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3326 11XX To record de earnings, rel- advance refu advance refu Beginning fu Plus: CO&DS Bond ir Refund Premiu Less:	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS Distributed CO&DS CO&DS Stributed Interest on Undistributed CO&DS CO&DS Withheld, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	- 14,794.62	971,513.38 7,016.25 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel- advance refu agent. Beginning fu Plus: CO&DS Bond in '' Refund Premiu Less: Principa	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witheld from MVLR for actual administration fees as witheld from MVLR for actual administration. eht Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 14,794.62	971,513.38 7,016.25 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments	- 14,794.62	971,513.38 7,016.25 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel- advance refu advance refu adv	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS & Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments : expenditure ind fees (fees on bond interest above) ints to refunded bonds escrow agent	- 14,794.62	971,513.38 7,016.25 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principsi Dues a Paymen Dues a	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS (7 Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as write XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld tterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments : expenditure nd fees (fees on bond interest above)	- 14,794.62	971,513.38 7,016.25 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principsi Dues a Paymen Dues a	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS & Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: as withheld tetrest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments : expenditure and fees (fees on bond interest above) ents to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) et on refunded bonds (admin and underwriter fees) et on refunded bonds	-	971,513.38 7,016.25 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest Dues a Paymei Dues a Discourt	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS & Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: as withheld tetrest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments : expenditure and fees (fees on bond interest above) ents to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) et on refunded bonds (admin and underwriter fees) et on refunded bonds	- 14,794.62	971,513.38 7,016.25 - -

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Baker County School District

Entries resulting from bond issuance and refunding: Debit Credit Fund 310 Capital Projects, COBI Bonds Description Account # 11XX Cash 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/891 Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds 3711 3791 No new money bond issues for the 2021-22 fiscal year. Fund 210 Debt Service Current Bond Refunding Description Account # 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 Sale of Refunding Bonds 3715 3792 Premium on Sale of Refunding Bonds 2210 Accrued Interest Payable (Sinking Fund Accruals) No current refunding for the 2021-22 fiscal year. Fund 210 Debt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Account # 1114 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/892 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 2021-22 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 11XX Cash 2210 Accrued Interest Payable No accrued interest for the 2020-21 fiscal year. Year-end entries: Debit Credit Fund 360 Capital Projects, CO&DS Description Account # 11XX Cash 165.221.69 Due from Other Agencies 1220 9200/730 Dues and Fees (Administrative expense) 188.38 9200/710 Interest Deferred Revenues - Unavailable 2632 133.86 3321 CO&DS Distributed 164,091.15 3325 Interest on Undistributed CO&DS 1 185 06 To record CO&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year 2632 CO&DS Distributed 3321 3325 Interest on Undistributed CO&DS To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 100 General Fund Account # Description Professional and Technical Services 2,498.85 7200/310 CO&DS Withheld for Administration 2 498 85 3323 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9299/761 Payments to Refunding Bond Escrow Accrued Interest Payable 2210 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds 1114 3322 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 -

Bay County School District

Entreship form bord bissame and relaxed musi 40 cancel formis to coll work or decomposition coll can be considered in the coll second or decomposition of use of Ference and the coll inservice of the coll second or decomposition of use of Ference and the coll inservice of the coll second or decomposition of use of Ference and the coll inservice of the coll second or decomposition of use of Ference and the coll inservice of the coll second or decomposition of use of Ference and the coll second or decomposition of use of Ference and the coll inservice of the coll second or decomposition of use of Ference and the coll second or decomposition of use of Ference and the coll second or decomposition of the coll second or decomposition of use of Ference and the coll second or decomposition of use of Ference and the coll second or decomposition of use of Ference and the coll second or decomposition of the coll second or decomposition of use of Ference and the coll second or decomposition of use of Ference and the coll second or decomposition of use of Ference and the coll second or decomposition of the coll second or decomposition of use of Ference and the coll second or decomposition of use of Ference and the coll second of the coll second or decomposition of use of Ference and the coll second of the co	Fund 310 Capital Projects COBI Book Image: Comparing the Comparison of the Cobi Comparison of the Cobi Comparison of Cobi Comparison of Cobi Cobi Cobi Cobi Cobi Cobi Cobi Cobi				
control Section Section 1333 Cols Section Section 200773 Dues and Fers (Issuance costs - underwiter's decourt) Section Section 3711 Safe of Bords - SBE/COB Bords Section Section 3711 Safe of Bords - SBE/COB Bords Section Section 3711 Safe of Bords - SBE/COB Bords Section Section 3712 Safe of Bords - SBE/COB Bords Section Section 3725 Safe of Relunding Bords Section Section 3726 Safe of Relunding Bords Section Section 3727 Dermain on Safe of Relunding Bords Section Section 3728 Safe of Relunding Bords Section Section 3729 Dermain on Safe of Relunding Bords Section Section 3720 Dermain on Safe of Relunding Bords Section Section 3720 Dermain on Safe of Relunding Bords Section Section 3721 Dermain on Safe of Relunding Bords Section Section	control Description	Entries resu	Iting from bond issuance and refunding:	Debit	Credit
11XX Calm - 0200730 Dues and Fees (Issuance costs - underwriter's discount) - 0200731 Dues and Fees (Issuance costs - underwriter's discount) - 0200731 Dues and Fees (Issuance costs - underwriter's discount) - 0200731 Dues and Fees (Issuance costs - underwriter's discount) - 0200731 Dues control (Issuance Costs - Underwriter's discount) - 0200732 Dues and Fees (Issuance Costs - Underwriter's discount) - 0200732 Dues and Fees (Issuance Costs - Underwriter's discount) - 0200732 Dues and Fees (Issuance Costs - Underwriter's discount) - 0200732 Dues and Fees (Issuance Costs - Underwriter's discount) - 0200732 Dues and Fees (Issuance Costs - Underwriter's discount) - 0200732 Dues and Fees (Issuance Costs - Underwriter's discount) - 0200733 Dues and Fees (Issuance Costs - Underwriter's discount) - 0200733 Dues and Fees (Issuance Costs - Underwriter's discount) - 0200733 Dues and Fees (Issuance Costs - Underwriter's discount) - 0200733 Dues and Fees (Issuance Costs - Underwriter's discount) - 0200733 Dues and Fees (Issuance Costs - Underwriter's discount) - 0200740 Dethon Check Costa <td>17XX Case - 9200730 Dues and Fare (tausance costs - underwitter's discourd) - 9200730 Dues and Fare (tausance costs - bord franzovidnim charge) - 9711 Sabor 20 ond * SBC00B Bords - 9713 Premium on Sible of Bords sonds - 9714 Case of Pare (tausance costs - underwitter's discourd) - 9705 Debt Service Current Bord Refunding - 970700 Mecalianeous - Principalitreeras - Current Rufunding - 970700 Dues and Fare (tausance costs - underwitter's discourd) - 970700 Dues and Fare (tausance costs - underwitter's discourd) - 970700 Dues and Fare (tausance costs - underwitter's discourd) - 970700 Dues and Fare (tausance costs - underwitter's discourd) - 970700 Dues and Fare (tausance costs - underwitter's discourd) - 970700 Dues and Fare (tausance costs - underwitter's discourd) <td< td=""><td>Fund 310 Ca</td><td>apital Projects, COBI Bonds</td><td></td><td></td></td<></td>	17XX Case - 9200730 Dues and Fare (tausance costs - underwitter's discourd) - 9200730 Dues and Fare (tausance costs - bord franzovidnim charge) - 9711 Sabor 20 ond * SBC00B Bords - 9713 Premium on Sible of Bords sonds - 9714 Case of Pare (tausance costs - underwitter's discourd) - 9705 Debt Service Current Bord Refunding - 970700 Mecalianeous - Principalitreeras - Current Rufunding - 970700 Dues and Fare (tausance costs - underwitter's discourd) - 970700 Dues and Fare (tausance costs - underwitter's discourd) - 970700 Dues and Fare (tausance costs - underwitter's discourd) - 970700 Dues and Fare (tausance costs - underwitter's discourd) - 970700 Dues and Fare (tausance costs - underwitter's discourd) - 970700 Dues and Fare (tausance costs - underwitter's discourd) <td< td=""><td>Fund 310 Ca</td><td>apital Projects, COBI Bonds</td><td></td><td></td></td<>	Fund 310 Ca	apital Projects, COBI Bonds		
200730 200730 200730 200731Dues and Fers (Issuance costs - und favoral-sharm charges) 300731 200731	9200730 9200730 9200730 9200730 9200730 9200730 9200730 9200730 9200730	Account #	Description		
BODD 700 Dues and Fees (issuence costs - bond innon-eided min charges) - STI She of Dock - SBECOB for Non-s - STI She of Dock - SBECOB for Non-s - Doce money bond issues for the SID 21 22 first issue. - Doce money bond issues for the SID 21 22 first issue. - Doce money bond issues for the SID 21 22 first issue. - Doce money bond issues for the SID 21 22 first issue. - Doce money bond issues for the SID 21 22 first issue. - Doce money bond issues for the SID 21 22 first issue. - SID 0 Accrued Interest Physics (Sinking Fund Accruach) - SID 0 Accrued Interest Physics (Sinking Fund Accruach) - SID 0 Accrued Interest Physics (Sinking Fund Accruach) - SID 0 Accrued Interest Physics (Sinking Fund Accruach) - SID 0 SBe of Refunding Bonds - - SID 0 R	9200270 Dues and Ferse (Issuance costs - Food financeIsdamin charges) - 92019 Discusts on Bia of Dords - SBE COB Bords - 92012 State of Dords - SBE COB Bords - 92012 Description - 92012 Account Interfactorial Bonds - 92013 Description - 92014 Description - 92017 Description - 92018	11XX		-	
0200801 Disconte on Sale of Bonds - 0711 Sale of Bonds - 0711 Paratum on Sale of Bonds - 0711 Description - 070173 Description - - 0711 Cash and Fee Instance costs - Under Intervied Inter	9209291 Discourts on Sale of Bonds 3011 Promium on Sale of Bonds 3012 Promium on Sale of Bonds 3013 Promium on Sale of Bonds 3014 Canada Sale of Bonds Sale Of Bonds 3015 Promium on Sale of Bonds 3010 An adverse bond Facturation 3010 Path Sale of Adverse Control Refunding 3020 Path Sale of Path Interest Control Refunding 3020 Path Sale of Path Interest Control Refunding 3020 Path Sale of Path Interest Control Refunding Bonds 3020 Promium on Sale of Refunding Bonds 3020 Path Refunding Path Bond 3020 Path Refunding Bonds 3020 Path Refunding Bonds 3020 Path Refunding Bonds 3020 Path Refunding Path Bond 3020 Path Refundig Path Refunding Path Refun			-	
3711 Sale of bands - SBE/COB Bands - 9791 Premum on SBE of bands and eff on diagonal year. - Paral 210 DBE Service Current Bortunding Formal Security 2 DBE Service Current Bortunding of the Security 2 DBE S	3713 Sale of Bonds - SBE/COBI Bonds			-	
No new money bond issues for the 2014 22 faceal year. Fund 210 Dets Service Current Roll Refunding Accound if Description Fund 2000790 Dues and Foes (Issuence costs - undifference/funding for the 2007 2007 2000 1000 1000 1000 1000 1000	No new money bond issues for the 2021-22 facal year: Example 20 beta Service Current Robunding				-
June 210 bast Service Current Bood RefundingB000730Dues and Fees (Issuence costs - Inderwine's discourt)-900730Dues and Fees (Issuence costs - Inderwine's discourt)-9007300Dues and Fees (Issuence costs - Inderwine's discourt)-900730Dues and Fees (Issuence costs - Inderwine's discourt)-9007310Protects </td <td>End 201 best Service Current Bool Refunding.2000730Dues and Fees (Issuance costs : Inderwire a discourt).2001731Dues and Fees (Issuance costs : Inderwire a discourt).2001732Dues and Fees (Issuance costs : Inderwire a discourt).2018Sale of Refunding Bonds.2019Dues and Fees (Issuance costs : Inderwire a discourt).2010Accrued Interest Physicle (Sinking Fund Accruals).No current tehnding for the 2021-22 fload yearPund 20 best Service Activance Bond Refunding Bonds.2000730Dues and Fees (Issuance costs : Inderwire's discourt).2000730Dues and Fees (Issuance costs : Inderwire's discourt).2010730Dues and Fees (Issuance costs : Inderwire's discourt).2010730Dues and Fees (Issuance costs : Inderwire's discourt).20107</td> <td>3791</td> <td>Premium on Sale of Bonds</td> <td></td> <td>-</td>	End 201 best Service Current Bool Refunding.2000730Dues and Fees (Issuance costs : Inderwire a discourt).2001731Dues and Fees (Issuance costs : Inderwire a discourt).2001732Dues and Fees (Issuance costs : Inderwire a discourt).2018Sale of Refunding Bonds.2019Dues and Fees (Issuance costs : Inderwire a discourt).2010Accrued Interest Physicle (Sinking Fund Accruals).No current tehnding for the 2021-22 fload yearPund 20 best Service Activance Bond Refunding Bonds.2000730Dues and Fees (Issuance costs : Inderwire's discourt).2000730Dues and Fees (Issuance costs : Inderwire's discourt).2010730Dues and Fees (Issuance costs : Inderwire's discourt).2010730Dues and Fees (Issuance costs : Inderwire's discourt).20107	3791	Premium on Sale of Bonds		-
account # Description 9200793 Dues and Fees (tissuence costs: underwinter's discount) . 9200793 Dues and Fees (tissuence costs: underwinter's discount) . 9208782 Discounts on Afkunding Bonds . 9208783 Dues and Fees (tissuence costs: underwinter's discount) . 9208783 Dues and Fees (tissuence costs: underwinter's discount) . 9208783 Dues conteres (tissue Persitive Accounds) . 9208783 Dues and Fees (tissue costs: underwinter's discount) . 9208783 Dues and Fees (tissue costs: underwinter's discount) . 9208783 Dues and Fees (tissue costs: underwinter's discount) . 9208783 Dues and Fees (tissue costs: underwinter's discount) . 9208783 Dues and Fees (tissuence costs: underwinter's discount) . 9208783 Dues and Fees (tissuence costs: underwinter's discount) . 9208783 Dues and Fees (tissuence costs: underwinter's discount) . 9208783 Dues and Fees (tissuence costs: underwinter's discount) . 9208783 Dues and Fees (tissuence costs: underwinter's discount) <td< td=""><td>account # SectionsDescription\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (denomin geords-\$200790Dues and Fees (denomin geords-\$200790Dues and Fees (denomin geords-\$200700Dues and Fees (denomin geords-\$2007010Dues and Fees (denomin geords-<</td><td>No new mon</td><td>ey bond issues for the 2021-22 fiscal year.</td><td></td><td></td></td<>	account # SectionsDescription\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (tissues costs - und runne denomin changes)-\$200790Dues and Fees (denomin geords-\$200790Dues and Fees (denomin geords-\$200790Dues and Fees (denomin geords-\$200700Dues and Fees (denomin geords-\$2007010Dues and Fees (denomin geords-<	No new mon	ey bond issues for the 2021-22 fiscal year.		
92007300 Miscelan-Books - PrincipalInterest Current Refunding - 9200730 Dues and Fee (itsuance costs - underwinder s discourt) - 9200730 Dues and Fee (itsuance costs - underwinder s discourt) - 9200730 Dues and Fee (itsuance costs - underwinder s discourt) - 9200730 Dues and Fee (itsuance costs - underwinder s discourt) - 9200730 Dues and Fee (itsuance costs - underwinder s discourt) - 9200730 Dues and Fee (itsuance costs - underwinder s discourt) - 9200730 Dues and Fee (itsuance costs - underwinder s discourt) - 9200730 Dues and Fees (itsuance costs - underwinder s discourt) - 9200730 Dues and Fees (itsuance costs - underwinder s discourt) - 9200730 Dues and Fees (itsuance costs - underwinder s discourt) - 9200730 Dues and Fees (itsuance costs - underwinder s discourt) - 9200740 Dues and Fees (itsuance costs - underwinder s discourt) - 92007530 Dues and Fees (disuance costs - underwinder s discourt) - 92007630 Dues and Fees (disuance costs - underwinder s discourt) -	B200790 Miscelancous - Principal/interest - Current Refunding - S200730 Dues and Fees (Issuance costs - underwrite's discourt) - S200730 Dues and Fees (Issuance costs - underwrite's discourt) - S200730 Dues and Fees (Issuance costs - underwrite's discourt) - S200730 Dues and Fees (Issuance costs - underwrite's discourt) - S200730 Dues and Fees (Issuance costs - bord Interest Payable (Sinking Fund Accruals) - No current refunding for the 2021-22 fiscal yaar. - - Prenzizit D2065 Service Advance Bord Refunding Bords - - S200730 Dues and Fees (Issuance costs - underwriter's discourt) - - S200730 Dues and Fees (Issuance costs - underwriter's discourt) - - S200730 Dues and Fees (Issuance costs - underwriter's discourt) - - S200730 Dues and Fees (Issuance costs - under Intervest Payable (Sinking Fund Accruals) - - S200730 Dues and Fees (Issuance costs - under Intervest Payable (Sinking Fund Accruals) - - S200730 Dues and Fees (Intervest Payable (Sinking Fund Accruals) - <td< td=""><td>Fund 210 De</td><td>ebt Service Current Bond Refunding</td><td></td><td></td></td<>	Fund 210 De	ebt Service Current Bond Refunding		
9200730 Dues and Fees (Issuance costs - undirumiter's discourt) - 920980730 Dues and Fees (Issuance costs - undirumiter's discourt) - 9219 Discourts on Acturding Bonds - 9210 Discourts on Acturding Bonds - 9210 Accured Interest Payable (Sinking Fund Accurats) - No current refunding for the 2021-22 fiscal year. - Fund 210 Dats Service Advance Bond Refunding - 9200730 Dues and Fees (Issuance costs - underwriter's discourt) - 9200730 Dues and Fees (Issuance costs - underwriter's discourt) - 9200730 Dues and Fees (Issuance costs - underwriter's discourt) - 9200730 Dues and Fees (Issuance costs - underwriter's discourt) - 9200730 Dues and Fees (Issuance costs - underwriter's discourt) - 920730 Dues and Fees (Issuance costs - underwriter's discourt) - 920730 Dues and Fees (Issuance costs - underwriter's discourt) - 920730 Dues and Fees (Almania Bonds - 9210 Accound Interest Payable (Sinking Fund Accuals) - 9210 A	9200730 Dues and Pees (Issuance costs - undirencied min charges) - 9200730 Dues and Pees (Issuance costs - undirencied min charges) - 9210 Accound Interest Payable (Sinking Fund Accruals) - 9200730 Dues and Pees (Issuance costs - undirencied dimin charges) - 9200730 Dues and Fees (Issuance costs - undirencied dimin charges) - 9200730 Dues and Fees (Issuance costs - undirencied dimin charges) - 9200730 Dues and Fees (Issuance costs - undirencied dimin charges) - 9200730 Dues and Fees (Issuance costs - undirencied dimin charges) - 9200730 Dues and Fees (Issuance costs - undirencied dimin charges) - 9200730 Dues and Fees (Issuance costs - undirencied dimin charges) - 9200730 Dues and Fees (Issuance costs - undirencied dimin charges) - 9200730 Dues and Fees (Issuance costs - undirencied dimin charges) -	Account #	Description		
92007.30 Dues and Foes (Issuance costs - bond finance/admin charges) - 9276 Sale of Faturding Bonds - 9277 Sale of Faturding Bonds - 9278 Discount on Refunding Bonds - 9279 Premium on Sale of Refunding Bonds - 92010 Accruad Interest Physicia [Sinking Fund Accruals) - 92010 Data Santo Refunding Forth 2021-22 Iscal year. - Participation Refunding Forth 2021-22 Iscal year. - - 9200730 Dates and Fores (Issuance costs - bond Interevision costs - bond Intervision Costs - bond Costs - bond Costs - bond Costs - bond Costs -	9200730 Dues and Flexes (issuance costs - bond financeigdmin charges) - 9276 Sale of Fatunding Bonds - 9712 Accured Interest Payable (Sinking Fund Accurats) - No current refunding for the 2021-22 fincal year. - - Eucl 210 Datk Saru(Ca Advance Bond Refunding Bonds - - 114 Cash with Fiscal Saru(Ca Advance Bond Refunding Bonds - - 1200 Accurate Advance Bond Refunding Bonds - - 1214 Cash with Fiscal Saru(Ca Advance Bond Refunding Bonds - - 1220 Accured Interest Payable (Sinking Fund Accurats) - - 12210 Accured Interest Payable (Sinking Fund Accurats) - - 1220 Accured Interest Payable (Sinking Fund Accurats) - - 1220 Accured Interest Payable (Sinking Fund Accurats) - - 1200 Accured Interest Payable (Sinking Fund Accurats) - - 1200 Accured Interest Payable (Sinking Fund Accurats) - - 1200 Defent Revenues - Unavaitable - - </td <td></td> <td></td> <td>-</td> <td></td>			-	
9209820 Discurston Refunding Bonds . 9375 Sale of Refunding Bonds . 9376 Sale of Refunding Bonds . 93776 Sale of Refunding Fund Acousale . No current refunding for the 2021-22 facal year. . . Eucl 210 Debt Service Advance Bond Refunding . . Acousal Interest Physike Situance costs - underwiter's discourt) . . 9200730 Dues and Fees (Issuance costs - underwiter's discourt) . . 9200730 Dues and Fees (Issuance costs - underwiter's discourt) . . 9200730 Dues and Fees (Issuance costs - underwiter's discourt) . . 9200730 Dues and Fees (Issuance costs - underwiter's discourt) . . 9200730 Dues and Fees (Issuance costs - underwiter's discourt) . . 9200730 Dues and Fees (Issuance costs - underwiter's discourt) . . 9200730 Dues and Fees (Issuance costs - underwiter's discourt) . . 9200730 Dues and Fees (Issuance costs - underwiter's discourt) . .	B269822 Disconts on Returning Bonds - S15 Sale of Returning Bonds - S175 Sale of Returning Bonds - S176 Accrued Interest Payable (Sinking Fund Accruats) - No nument returning for the 2021-22 fiscal year. - - Premium on Sale of Returning Bonds - - Accound Interest Payable (Sinking Fund Accruats) - - S000730 Dues and Fees (Issuance costs - und Interest Payable (Sinking Fund Accruats) - - S000730 Dues and Fees (Issuance costs - und Interest Payable (Sinking Fund Accruats) - - S000730 Dues and Fees (Issuance costs - und Interest Payable (Sinking Fund Accruats) - - S000730 Dues and Fees (Issuance costs - und Interest Payable (Sinking Fund Accruats) - - Na advances bond refunding forthe 2021-22 fiscal year. - - - Puestion Accruat Interest Payable (Sinking Fund Accruats) - - S000700 Dues and Fees (Advances expense) 9.057.20 - - S000700 Dues and Fees (Advancesthe expense)			-	
3716 Sale of Refurating Bonds - 3722 Premium on Sale of Refurating Bonds - 2710 Accruad Interest Payable (Sinking Fund Accruads) - No current refunding for the 2021-22 flacal year. - Fund 210 Debt Service Advance Bond Refunding Bonds - 020730 Dues and Frees (Issame occids - underwiter's discount) - 95087767 Dues and Frees (Issame occids - underwiter's discount) - 95787 Sale of Refunding Bonds - 97798 Sale of Refunding Bonds - 97799 Premium on Sale of Refunding Bonds - 9779 Premium on Sale of Refunding Bonds - 9780 Sale of Refunding Bonds - 9781 Premium on Sale of Refunding Bonds - 9782 Premium on Sale of Refunding Bonds - 9782 Premium on Sale Of Refunding Bonds - 9781 Sale of Refunding Bonds - 9782 Premium on Sale Of Refunding Bonds - 9781 Sale of Refunding Bonds - 9782 Premet Bond Bond - 9781 Descrip	3715 Sale of Refunding Bonds - 2210 Accurate Interest Payable (Sinking Fund Accruate) - 2210 Accurate Interest Payable (Sinking Fund Accruate) - Vaccurate Interest Payable (Sinking Fund Accruate) - Vacate Accruate Interest Payable (Sinking Fund Accruate) - <			-	
2210 Accrued Interest Payable (Sinking Fund Accruals) - No current refunding for the 2021-22 fiscal year. - Fund 210 Debt Service Advance Bond Refunding Account # Secretaria 0200730 Dues and Fees (Issuance costs - underwitter's discount) - 9200730 Dues and Fees (Issuance costs - underwitter's discount) - 9200730 Dues and Fees (Issuance costs - underwitter's discount) - 9200730 Dues and Fees (Issuance costs - underwitter's discount) - 9200730 Dues and Fees (Issuance costs - underwitter's discount) - 9201731 Dues and Fees (Issuance costs - underwitter's discount) - 9201730 Dues and Fees (Issuance costs - underwitter's discount) - 9201731 Dues and Fees (Issuance costs - underwitter's discount) - 9201732 Dues and Fees (Issuance costs - underwitter's discount) - 9201731 Dues form Ohor Agencis - 9201732 Dues form Ohor Agencis - 9200730 Due form Ohor Agencis - 9200730 Due form Ohor Agencis - 9200731 Due form Ohor Agencis - 9200732 Due	2210 Accrued Interest Payable (Sinking Fund Accruals) - No current refunding for the 2021-22 fiscal year. - Fund 210 Debt Service Advance B ond Fadrunding Accruals (Sinking Fund Accruals) - 9200730 Dues and Fees (Issuance costs - underwitter's discount) - 9200730 Dues and Fees (Issuance costs - underwitter's discount) - 9200730 Dues and Fees (Issuance costs - underwitter's discount) - 9200730 Dues and Fees (Issuance costs - underwitter's discount) - 9200730 Dues and Fees (Issuance costs - underwitter's discount) - 9200730 Dues and Fees (Issuance costs - underwitter's discount) - 9200730 Dues and Fees (Issuance costs - underwitter's discount) - 9200730 Dues for the 2021-22 fiscal year. - No advances band refunding for the 2022-122 fiscal year. - - Par and ontries: Description - - 11201 Account If the end Payable is a constal interest of payable is a consta consta consta payable is constal is a constal inter		5		-
No current refunding for the 2021-22 fiscal year. Accurate Trefunding Tor the 2021-22 fiscal year. Event 210 Debt Service Advance Bond Refunding Bonds	No current refunding for the 2021-22 flical year. Pund 210 Debt Service Advance Bond Refunding Accuration of the Description Image: Control of Control o	3792			-
Even 2010 Debit Service Advance Bond Retunding Account it Description Account it Description Status Min Frees (Issuance costs - underwiterts discount) . Status Min Frees (Issuance costs - underwiterts discount) . Status Min Frees (Issuance costs - underwiterts discount) . Status Min Frees (Issuance costs - underwiterts discount) . Status Min Frees (Issuance costs - underwiterts discount) . Status Min Frees (Issuance costs - underwiterts discount) . Vist Min Frees (Issuance costs - underwiterts discount) . No advance bond returnding fort the 2201-22 fiscal year. . Point 21 Oberts For Vises SEFCOBI Bonds . Accound Interest Payable (Sinking Fund Accounts) . No accound Interest Payable (Sinking Fund Accounts) . No accound Interest Payable (Sinking Fund Accounts) . No accound Interest Payable (Sinking Fund Accounts) . Status Min Frees (Issuance costs - underwiters) . Status Min Frees (Issuanc	Eucl 210 Debt Service Advance Bond Refunding Account 1 Description Account 2 Description Service Se	2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Even 2010 Debit Service Advance Bond Retunding Account it Description Account it Description Status Min Frees (Issuance costs - underwiterts discount) . Status Min Frees (Issuance costs - underwiterts discount) . Status Min Frees (Issuance costs - underwiterts discount) . Status Min Frees (Issuance costs - underwiterts discount) . Status Min Frees (Issuance costs - underwiterts discount) . Status Min Frees (Issuance costs - underwiterts discount) . Vist Min Frees (Issuance costs - underwiterts discount) . No advance bond returnding fort the 2201-22 fiscal year. . Point 21 Oberts For Vises SEFCOBI Bonds . Accound Interest Payable (Sinking Fund Accounts) . No accound Interest Payable (Sinking Fund Accounts) . No accound Interest Payable (Sinking Fund Accounts) . No accound Interest Payable (Sinking Fund Accounts) . Status Min Frees (Issuance costs - underwiters) . Status Min Frees (Issuanc	Eucl 210 Debt Service Advance Bond Refunding Account 1 Description Account 2 Description Service Se				
Even 210 Debit Service Advance Bond Refunding	Eucl 210 Debt Service Advance Bond Refunding Account 1 Description Account 2 Description Service Se	NI	funding for the 0004 00 final upon		
Concurt I Description 1114 Cole with Fiscal/Service Agents . 9200730 Dues and Fees (issuance costs - underwirter's discount) . 9200730 Dues and Fees (issuance costs - underwirter's discount) . 9201730 Dues and Fees (issuance costs - underwirter's discount) . 9208482 Discust on Retunding Bonds . 9725 Sale of Retunding Bonds . 9726 Premium on Sale of Retunding Bonds . 9727 Sale of Retunding Bonds . 9728 Premium on Sale of Retunding Bonds . 9729 Premium on Sale of Retunding Bonds . 9720 Accuad Interest Payable . 9721 Accuad Interest Payable Dots . 9720 Due from Other Agencies 927,246.84 9200730 Dues and Fees (Aministrative expense) 1,657.20 9200740 Interest on Undistributed COADS . 9200753 Dues and Fees (Aministrative expense) . 9223 Deferred Revenues - Unavaitable . 92200	Concent of 0.000000000000000000000000				
1114 Cash with Fiscal/Service Agents - 9200730 Dues and Fees (issuance costs - underwriter's discount) - 92007373 Dues and Fees (issuance costs - underwriter's discount) - 9201735 Sue of Refunding Bonds - 9715 Sue of Refunding Bonds - 9716 Sue of Refunding Bonds - 9717 Accrued Interest Payable (Sinking Fund Accruais) - No advance bond refunding for the 2021-22 licail year. - Print 210 Debt Service, SBE/COBI Bonds - Account II Description - 113X Cash - No accured Interest for the 2020-22 licail year. - Year-end ortrike: Dabit Credit Fund 300 Capital Projects, COSOS - - Soccurul II Description - - 13XX Cash - - 2000710 Interest On Understhicke exponse) 1,057.20 2000710 Interest On Understhicke exponse) - - 31X1 COABS Destrituted -	1114 Cash with Flica/Cavice Agents - 9200730 Dues and Fees (Issuance costs - underwriter's discount) - 9200730 Dues and Fees (Issuance costs - underwriter's discount) - 9201730 Dues and Fees (Issuance costs - underwriter's discount) - 9201730 Dues and Fees (Issuance costs - underwriter's discount) - 9201730 Dues and Fees (Issuance costs - underwriter's discount) - 9201730 Dues and Fees (Issuance costs - underwriter's discount) - 9210 Accrued Interest Payable (Sinking Fund Accruels) - No advance bond refunding for the 2021-22 liscal year. - Par-end entrines: Debit Credit Fund 300 Capital Projects. COADS 827,246,84 2000/70 Une set 751,200 2020/70 Une set 751,200 2020/70 Une set 751,200 2020/70 Interest on Undistributed COADS - 3231 COADS Distributed 320,902,11 3232 Interest on Undistributed COADS - 3232 Interest on Undistributed COADS - 3233 COADS Distributed		ebt Service Advance Bond Refunding		
9200730 Dues and Fees (issuance costs - bord inance/admin charges) - 9200730 Dues and Fees (issuance costs - bord inance/admin charges) - 9298892 Discoutto on Refunding Bonds - 9725 Sale of Refunding Bonds - 9726 Premium on Sale of Refunding Bonds - 9720 Accrued Interest Payable (Sinking Fund Accruals) - No advance bond refunding for the 2021-122 liscal year. - 9721 Accrued Interest Payable - No accrued Interest Payable - - 9722 Accrued Interest Payable - - 9720 Accrued Interest Payable - - 9720 Due from Other Agoncias 927,246.84 920,730 9200730 Dues and Fees (Aministrative expense) 1,657.20 - 9200740 Interest on Undestributed COADS - - 9200753 Dues and Fees (Aministrative expense) 1,657.20 - 92321 COADS Distributed COADS - - 92323 Deferred Revenues - Unava	9200730 Dues and Fees (issuance costs - underwriter discount) . 9200730 Dues and Fees (issuance costs - underwriter discount) . 9200730 Dues and Fees (issuance costs - underwriter discount) . 9200730 Dues and Fees (issuance costs - underwriter discount) . 9200730 Dues and Fees (issuance costs - underwriter discount) . 9200730 Dues and Fees (issuance costs - underwriter discount) . 9200730 Dues and Fees (issuance costs - underwriter discount) . 9200730 Dues and Fees (issuance costs - underwriter discount) . 9200730 Dues and Fees (issuance costs - underwriter discount) . 9200730 Dues and Fees (issuance costs - underwriter discount) . 9200730 Dues and Fees (issuance costs - underwriter discount) . 9200730 Dues and Fees (issuance costs - underwriter discount) . 9200730 Dues and Fees (isduministrative expanse) . . 9200730 Dues and Fees (isduministrative expanse) . . 9200730 Dues and Fees (isduministrative expanse) . .				
9200730 Dues and Fees (issuance costs - bond finance/admin charges) - 927150 Sale of Refunding Bonds - 97151 Sale of Refunding Bonds - 97162 Premium on Sale of Refunding Bonds - 97161 Accrued Interest Payable (Sinking Fund Accruals) - Na advance bond refunding for the 2021-22 fiscal year. - Principal Operation - - 1200 Case - No accrued Interest Payable (Sinking Fund Accruals) - - No accrued Interest For the 2020-21 fiscal year. - - Par-and antrices Debit Credit Fund 3500 Capital Projects, CO&DS - - Account II Description 1,57.20 1200 Due from Other Agencies - - 9232 Defored Revenues - Unavailable 200.902.11 - 9232 Defored Revenues - Unavailable, CO&DS - - 9232 Defored Revenues - Unavailable, CO&DS disbursements, and traasury fees. - - 9232 Interest on Un	9200730 Dues and Fees (issuance costs - bond finance/admin charges) - 3715 Sule of Refunding Bonds - 3716 Accrued Interest Payable (Sinking Fund Accruels) - No advance bond refunding for the 2021-22 fiscal year. - Pund 210 Debt Service, SEFCOBI Bonds - Accrued Interest Payable (Sinking Fund Accruels) - No advance bond refunding for the 2021-22 fiscal year. - Par-ond ontrice Description - 2210 Cast Credit Par-ond ontrices Debt Credit Fund 320 Capital Projects, CO&DS - - Account II Description - - 1220 Due from Other Agencies 927,246.84 - 2000770 Interest on Undistributed COADS - - 3231 COADS Distributed 927,246.84 - 3232 Interest on Undistributed COADS - - 3233 Interest on Undistributed COADS - - 3232 Interest on Undistributed COADS - - <td></td> <td></td> <td>-</td> <td></td>			-	
9298/82 Discust on Refunding Bonds - 9715 Sale of Refunding Bonds - 9729 Premium on Sale of Refunding Bonds - 9729 Accrued Interest Payable (Sinking Fund Accruels) - No advance bond refunding for the 2021-22 fiscal year. - Print 210 Debt Service. SBE/COBI Bonds - Account I Description 17XX Cash 2210 Accrued Interest Payable No accrued interest for the 2020-21 fiscal year. - Vex-rond entries: Debit Credit Fund 380 Capital Projects, COADS - - 6200710 Dues from Other Agencies 927,246,84 9200710 Dues from Other Agencies 927,246,84 9200710 Dues from Other Agencies 920,021 fis 9200710 Dues from Other Agencies 927,246,84 9200710 Interest on Understhated COADS 6,660,73 10 record COADS Gibburstements, sand treasury fees. - 9322 Deferred Revenues - Unavailable, OOADS disburstements, and treasury fees. - 10 reco	9209802 Discourts on Refunding Bonds			-	
3722 Premium on Sale of Refunding Bonds . 2210 Accrued Interest Payable (Sinking Fund Accruals) . No advance bond refunding for the 2021-22 fiscal year. . Fund 210 Dab: Service. SBE/COBI Bonds . 2210 Accrued Interest Payable (Sinking Fund Accruals) . No accrued interest for the 2020-21 fiscal year. . . Year-end entries: Debit Credit Fund 380 Capital Projects. COADS . . Caccruit fill Bescription . . . 11XX Cash . . . 2020/710 Due from Other Agencies . . . 2020/710 Interest on Undistributed COADS . . . 2321 COADS Distributed 2322 Deferred Revenues - Unavailable - Prior Year 2323 Deferred Revenues - Unavailable - Otor Year 2323 Deferred Revenues - Unavailable - Prior Year 	3792 Premium on Sale of Refunding Bonds			-	
2210 Accrued Interest Payable (Sinking Fund Accruals) • No advance bond refunding for the 2021-22 fiscal year. Fund 210 Debt Service. SBE/COBI Bonds - Account # Description - - 11XX Cash - - 2210 Accrued Interest Payable - - No accrued interest Payable - - - Ver-end entries: Cosh Credit - 7000 Does and Fees (Administrative expense) 927,246.84 - - 2020/710 Interest on Undistributed CO&DS 920,902.11 - - 3232 Deferred Revenues - Unavailable 751.20 - - 3232 Interest on Undistributed CO&DS - - - 3232 Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. - - - 4000 State Destributed Description - - - 3232 Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. - - - 5000010	210 Accrued Interest Payable (Sinking Fund Accruals) - Na advance bond refunding for the 2021-22 fiscal year. - Rund 210 Dabl Services. SBE/COBI Bonds Accrunt II Description - 11XX Cash - Na accruad interest Payable - - No accruad interest Payable - Provide entries: Dabl Cocadit Fund 300 Capital Projects. CO3DS Accrunt II Description 1700 Dues and Fees (Arministrative exponso) 327,246.84 2020/710 Interest on Undistributed COADS 920,902.11 3232 Deferred Revenues - Unavailable 751.20 3231 COADSD Sinshuted 920,902.11 3255 Interest on Undistributed COADS - 100 Second anounds withheid from MVLR for accual administration fees as provided in Artification and Technical Services - 14,023.89 3223 COADS Substributed - 14,023.89 3232 CoADS Substributed for Artifistration fees as provided in Artifistration fees as provided in Artifistration fees as		Sale of Refunding Bonds		-
No advance bond refunding for the 2021-22 fiscal year. Fund 210 Deb: Service. SBE/COBI Bonds Account # Description 113X Cash - 2210 Accrued Interest Payable - No accrued Interest for the 2020-21 fiscal year. - Year-end entries: Debit Credit Fund 380 Capital Projects, COBDS - Account # Description - 1200 Does not five: Agencies 927.348.84 2020/710 Interest - 2020/710 Interest 00 active to Undistributed COADS - 3231 COADS Distributed 751.20 - 3232 Interest on Undistributed COADS - - 3232 Interest on Undistributed COADS - - 3232 Interest on Undistributed COADS - - 3233 CoADDS Distributed - - 324 CoADDS Withheld for Administration fees as - - 70 record PV Deferred Revenues - Unavailable, CO&DS - - - 71 record PV Deferred Revenues - Unavailable, CO&DS -	No advance bond refunding for the 2021-22 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 11XX Cash - No accrued Interest For the 2020-21 fiscal year. - Vear-end entries: Debt Credit Fund 300 Capital Projects, COBDS - - Account # Description - - 1200 Due form Other Agencies 927, 24.64 - 2020/710 Interest 927, 24.64 - - 2020/710 Interest 0.05 fishurd - - - 2032 Due form Other Agencies 927, 24.64 - - - 2020/710 Interest Undefract Revenues - Unavailable 920, 902.11 - <td></td> <td>5</td> <td></td> <td>-</td>		5		-
Pund 210 Debt Service. SEF/COBI Bonds Account # Description 11XX Cash 2210 Accrued Interest Payable No accrued Interest for the 2020-21 liscal year. Debit Credit Fund 300 Capital Projects, COBDS Credit Fund 300 Capital Projects, COBDS 227.248.4 220.00 1220 Due from Other Apencies 227.248.4 220.00 2000710 Interest 1,057.20 203.00 751.20 2020710 Interest on Undistributed COADS 6,650.73 751.20 20321 COADD Selbibuted 220.002.11 232.002.11 323.1 COADD Selbibuted 200.002.11 3325 Interest on Undistributed COADS 14,023.89 71.20 323.1 COADD Selbibuted 323.1 323.2 14,023.89 <td>Eucl 210 Debt Service. SBE/COBI Bonds Accound It Description 11XX Cash 2210 Accrued Interest Payable No accrued Interest for the 2020-21 fiscal year. Year-end entries: Debit Credit Fund 380 Capital Projects, COADS Second It Second It Accound It Description 1 11XX Cash Second It Second It 20070 Due from Other Agencies Second It Second It 2007730 Dues and Fees (Administrative expense) 1,057.20 Second It 2007730 Dues form Other Agencies Second It Second It 2007730 Dues form Other Agencies Second It Second It 2007730 Interest on Undistributed COADS 6,660.73 70 record PV Deferred Revenues - Unavailable, COADS disbursements, and investment earnings 14,023.89 70 record PV Deferred Revenues - Unavailable, COADS disbursements, and investment earnings 14,023.89 70 record PV Deferred Revenues - Unavailable for Administration fees as provided in Article XII. Section 9, Subsection (d) of the Florida Constitution. 14,023.89 70 record PV Deferred Revenues - Unavailable Scrow Second Scrow</td> <td>2210</td> <td>Accrued Interest Payable (Sinking Fund Accruals)</td> <td></td> <td>-</td>	Eucl 210 Debt Service. SBE/COBI Bonds Accound It Description 11XX Cash 2210 Accrued Interest Payable No accrued Interest for the 2020-21 fiscal year. Year-end entries: Debit Credit Fund 380 Capital Projects, COADS Second It Second It Accound It Description 1 11XX Cash Second It Second It 20070 Due from Other Agencies Second It Second It 2007730 Dues and Fees (Administrative expense) 1,057.20 Second It 2007730 Dues form Other Agencies Second It Second It 2007730 Dues form Other Agencies Second It Second It 2007730 Interest on Undistributed COADS 6,660.73 70 record PV Deferred Revenues - Unavailable, COADS disbursements, and investment earnings 14,023.89 70 record PV Deferred Revenues - Unavailable, COADS disbursements, and investment earnings 14,023.89 70 record PV Deferred Revenues - Unavailable for Administration fees as provided in Article XII. Section 9, Subsection (d) of the Florida Constitution. 14,023.89 70 record PV Deferred Revenues - Unavailable Scrow Second Scrow	2210	Accrued Interest Payable (Sinking Fund Accruals)		-
Prior 2002 SPE/COBI Bonds Account # Description 2110 Accrued Interest Payable	Eucl 210 Debt Service. SBE/COBI Bonds Accound It Description 11XX Cash 2210 Accrued Interest Payable No accrued Interest for the 2020-21 fiscal year. Year-end entries: Debit Credit Fund 380 Capital Projects, COADS Second It Second It Accound It Description 1 11XX Cash Second It Second It 20070 Due from Other Agencies Second It Second It 2007730 Dues and Fees (Administrative expense) 1,057.20 Second It 2007730 Dues form Other Agencies Second It Second It 2007730 Dues form Other Agencies Second It Second It 2007730 Interest on Undistributed COADS 6,660.73 70 record PV Deferred Revenues - Unavailable, COADS disbursements, and investment earnings 14,023.89 70 record PV Deferred Revenues - Unavailable, COADS disbursements, and investment earnings 14,023.89 70 record PV Deferred Revenues - Unavailable for Administration fees as provided in Article XII. Section 9, Subsection (d) of the Florida Constitution. 14,023.89 70 record PV Deferred Revenues - Unavailable Scrow Second Scrow	No advance	hand refunding for the 2021-22 fiscal year		
Account # Description 11XX Cash . Year-end entries: Debit Credit Find 30C Capital Projects, CORDS . . Account # Description 10.057.00 . 11XX Cash . . . 2200710 Dues and Fees (Administrative expense) 10.057.20 . . 2200710 Dues and Fees (Administrative expense) 10.057.20 . . 2321 COADD Starbuled 220.002.11 2322 Interest on Undistributed COADS 2322 Interest on Undistributed COADS 2323 Interest on Undistributed COADS 2324 COADS Distributed 2325 Interest on Undistributed COADS . . . <t< td=""><td>Account # Description 11XX Cash . Year-end entries: Debit Credit Fund 360 Capital Projects, COADS . . Account # Description . . 11XX Cash . . . 2000710 Dues and Fees (Arministrative expense) 2000710 Interest on Undistributed COADS . <td< td=""><td></td><td></td><td></td><td></td></td<></td></t<>	Account # Description 11XX Cash . Year-end entries: Debit Credit Fund 360 Capital Projects, COADS . . Account # Description . . 11XX Cash . . . 2000710 Dues and Fees (Arministrative expense) 2000710 Interest on Undistributed COADS . <td< td=""><td></td><td></td><td></td><td></td></td<>				
11XX Cash - 2210 Accrued Interest For the 2020-21 fiscal year. - Year-and entrifes: Debit Credit Fund 360 Capital Projects, CO&DS - - Account # Description - - 11XX Cash - - - 2200 Due from Other Agencies 927,246.84 - - 2200/710 Interest 1,057.20 920,02.11 - - 2532 Deferred Revenues - Unavailable 751.20 920,02.11 - <td>11XX Cash . 2210 Accrued Interest For the 2020-21 fiscal year. - Year-and entrifes: Debit Credit Fund 360 Capital Projects, COADS - - Account # Description - - 11XX Cash - - - 2200 Due from Other Agencies 927,246.84 - - 2200/710 Interest 10877.20 920,80.11 3221 COADDS disbursements, investment earnings, and treasury fees. 920,80.11 920,90.21 3232 Interest on Undistributed COADS - - 3231 COADS disbursements, investment earnings. - - 10x ecord PD beferred Revenues - Unavailable, Prior Year - - 3232 Interest on Undistributed COADS - - 3233 Interest on Undistributed COADS - - 3232 Interest on Undistributed COADS - - 3232 Interest on Undistributed COADS - - 3233 COADS Siburbuted for Administration Fees aprovided in Artide XII, Section 9, Subsection (0) of the Finds Constituto</td> <td></td> <td></td> <td></td> <td></td>	11XX Cash . 2210 Accrued Interest For the 2020-21 fiscal year. - Year-and entrifes: Debit Credit Fund 360 Capital Projects, COADS - - Account # Description - - 11XX Cash - - - 2200 Due from Other Agencies 927,246.84 - - 2200/710 Interest 10877.20 920,80.11 3221 COADDS disbursements, investment earnings, and treasury fees. 920,80.11 920,90.21 3232 Interest on Undistributed COADS - - 3231 COADS disbursements, investment earnings. - - 10x ecord PD beferred Revenues - Unavailable, Prior Year - - 3232 Interest on Undistributed COADS - - 3233 Interest on Undistributed COADS - - 3232 Interest on Undistributed COADS - - 3232 Interest on Undistributed COADS - - 3233 COADS Siburbuted for Administration Fees aprovided in Artide XII, Section 9, Subsection (0) of the Finds Constituto				
210 Accrued Interest Payable . No accrued interest for the 2020-21 fiscal year. Debit Credit Fund 360 Capital Projects. COADS Credit Credit Account # Description 1.057.20 1230 Due store Other Agencies 927.246.84 927.246.84 9200/710 Interest 1.057.20 920.902.11 3231 COADS Distributed 920.902.11 920.902.11 3232 Interest on Undistributed COADS 6.650.73 3231 COADS Distributed COADS 6.650.73 3232 Interest on Undistributed COADS 6.650.73 3232 Deferred Revenues - Unavailable - Prory Year - 3232 Interest on Undistributed COADS 14.023.89 3233 COADS Withheld for Administration 14.023.89 3233 Description 14.023.89 3233 Description 14.023.89 3233 COADS Withheld for Administration Fees - 500/0710 Redemption of Principal - 2000/710 Interest Store of PV	210 Accrued Interest Payable - No accrued interest for the 2020-21 fiscal year. Debit Credit Fund 360 Capital Projects. COSDS Credit Account II Description 1 11XX Cash - 2200 Due form Other Agencies 927,246.84 9200/710 Interest 1.057.20 9200/710 Interest 0.057.20 9200/710 Interest 0.057.20 92032 Deferred Revenues - Unavailable 751.20 92032 Interest on Undistributed CO&DS 6.660.73 705 record CO&DS disbursements, investment earnings, and treasury fees. - 72032 Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. - 7203710 Interest on Undistributed CO&DS - 72003710 Profeesional and Technical Services 14,023.89 72032 CO&DET Bonds - 7203710 Profeesional and Technical Services - 7203710 Profeesional and Technical Services - 7203720 Interest - 7203720 Interest				
No accrued interest for the 2020-21 fiscal year. Debit Credit Fund 360 Capital Projects, COADS	No accrued interest for the 2020-21 fiscal year. Dabit Credit Year-and entries: Dabit Credit Fund 360 Capital Projects, COADS			-	_
Year-end entriles: Debit Credit Fund 360 Capital Projects, CO&DS Account # Description 11XX Cash 927,246.84 9200730 Dues and Fees (Administrative expense) 1,057.20 9200710 Interest 920,902.11 93321 CO&DS Distributed 920,902.11 93325 Interest on Undistributed CO&DS 6,650.73 To record CO&DS disbursements, investment earnings, and treasury fees. 6,650.73 2832 Deferred Revenues - Unavailable - Prior Year - 3325 Interest on Undistributed CO&DS 6,650.73 To record PV Deferred Revenues - Unavailable, COADS disbursements, and investment earnings. - Fund 100 General Fund - Account # Description - 7200310 Professional and Technical Services 14,023.89 70 record amounts withheld from MVLR for actual administration fees as - 9200720 Interest durind point of Principal - 9200720 Interest durind gond Escrow - 9200720 Interest durinding Bond Escrow - <tr< td=""><td>Year-end entries: Debit Credit Fund 360 Capital Projects, CO&DS Account I Description 11XX Cash S27,246.84 9200730 Dues and Fees (Administrative expense) 1,057.20 9200710 Interest 920,902.11 9321 CO&DS Distributed 920,902.11 9322 Deferred Revenues - Unavailable 751.20 9322 CO&DS Distributed 920,902.11 9321 CO&DS Distributed 920,902.11 9322 Interest on Undistributed CO&DS 6,650.73 To record CO&DS disbursements, investment earnings, and treasury fees. 920,902.11 9322 CO&DS Distributed 920,902.11 9323 CO&DS Subtributed 920,902.11 9322 CO&DS SUbtributed 920,902.11</td><td></td><td>-</td><td></td><td></td></tr<>	Year-end entries: Debit Credit Fund 360 Capital Projects, CO&DS Account I Description 11XX Cash S27,246.84 9200730 Dues and Fees (Administrative expense) 1,057.20 9200710 Interest 920,902.11 9321 CO&DS Distributed 920,902.11 9322 Deferred Revenues - Unavailable 751.20 9322 CO&DS Distributed 920,902.11 9321 CO&DS Distributed 920,902.11 9322 Interest on Undistributed CO&DS 6,650.73 To record CO&DS disbursements, investment earnings, and treasury fees. 920,902.11 9322 CO&DS Distributed 920,902.11 9323 CO&DS Subtributed 920,902.11 9322 CO&DS SUbtributed 920,902.11		-		
Fund 360 Capital Projects, CO&DS Account # Description 11XX Cash 1220 Due from Other Agencies \$27,246.84 92007730 Dues and Fees (Administrative expense) 1,057.20 3321 COADS Distributed \$20.902.11 3325 Interest on Undistributed COADS \$20.902.11 3325 Interest on Undistributed COADS \$6.650.73 70 record COADS Distributed \$20.902.11 3325 Interest on Undistributed COADS \$6.73 70 record PX Deferred Revenues - Unavailable - Prior Year \$6.73 71 record PX Deferred Revenues - Unavailable, COADS disbursements, and investment earnings. \$14,023.89 70 record amounts withheld from MULR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. \$14,023.89 70 record amounts withheld from MULR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. \$2007730 92007730 Interest Payable \$14,023.89 7014 Cash with Fiscal Service Agents \$14,023.89 7124 Description \$2007730 9200720 Interest Refunding Bond Escrow \$210	Fund 360 Capital Projects, CO&DS Account # Description 11XX Cash 1220 Due from Other Agencies 927,246,84 9200/730 Dues and Fees (Administrative expense) 1,057,20 9200/710 Interest 920,902,11 3325 Interest on Undistributed CO&DS 920,902,11 3325 Interest on Undistributed CO&DS 6,650,73 70 record CO&DS disbursements, investment earnings, and treasury fees. - 2632 Deferred Revenues - Unavailable - Prior Year - 325 Interest on Undistributed CO&DS - 325 Interest on Undistributed CO&DS - 325 Interest on Undistributed CO&DS - 70 record PV Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. - Fund 100 General Fund - - Account # Description 14,023,89 323 CO&DS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. - Fund 210 Debt Service, SBE/COBI Bonds - - 3220 COX20 Interest - - 3220/720 Interest </td <td></td> <td>·</td> <td></td> <td></td>		·		
Account # Description 11XX Cash 927,246.84 9200770 Dues and Fees (Administrative expense) 1,057.20 9200710 Interest 920,0710 2632 Deferred Revenues - Unavailable 920,092.11 3325 Interest on Undistributed CO&DS 920,092.11 3325 Interest on Undistributed CO&DS 6,650.73 To record CO&DS disbursements, investment earnings, and treasury fees. - 3325 Interest on Undistributed CO&DS - To record PV Deferred Revenues - Unavailable, COADS disbursements, and investment earnings. - Fund 100 General Fund - - Account # Description - 7200310 Professional and Technical Services 14,023.89 To record amounts withheld from MUR for actual administration fees as - 9200770 Interest - 9200770 Redemption of Principal - 2200720 Interest - 9200720 Interest - 9200720 SBA Sinking Fund Earnings - <t< td=""><td>Account # Description 11XX Cash 927,246.84 9200/710 Dues and Fees (Administrative expense) 1,057.20 9200/710 Interest 920.00 13325 Deferred Revenues - Unavailable 751.20 9200/710 Interest 920.00 13325 Interest on Undistributed CO&DS 6.650.73 To record CO&DS disbursements, investment earnings, and treasury fees. - 9321 COADS Distributed 920.0710 10 record PV Deferred Revenues - Unavailable - Prior Year - 9322 COADS Distributed - 10 record PV Deferred Revenues - Unavailable, COADS - 1100 General Fund - - Account # Description - 7200/710 Professional and Technical Services 14,023.89 70 record amounts withheld from MVLR for actual administration fees as - - 9200/710 Redemption of Principal - - 7200/720 Interest - - - 9200/720 Interest - - - 9200/720 SAS Sinking F</td><td>Year-end en</td><td>tries:</td><td>Debit</td><td>Credit</td></t<>	Account # Description 11XX Cash 927,246.84 9200/710 Dues and Fees (Administrative expense) 1,057.20 9200/710 Interest 920.00 13325 Deferred Revenues - Unavailable 751.20 9200/710 Interest 920.00 13325 Interest on Undistributed CO&DS 6.650.73 To record CO&DS disbursements, investment earnings, and treasury fees. - 9321 COADS Distributed 920.0710 10 record PV Deferred Revenues - Unavailable - Prior Year - 9322 COADS Distributed - 10 record PV Deferred Revenues - Unavailable, COADS - 1100 General Fund - - Account # Description - 7200/710 Professional and Technical Services 14,023.89 70 record amounts withheld from MVLR for actual administration fees as - - 9200/710 Redemption of Principal - - 7200/720 Interest - - - 9200/720 Interest - - - 9200/720 SAS Sinking F	Year-end en	tries:	Debit	Credit
11XX Cash - 1220 Due from Other Agencies 927.746.84 1220 Due from Other Agencies 927.746.84 9200/710 Interest 751.20 9200/710 Interest 751.20 9201/730 CO&DS Distributed 920.902.11 3325 Interest on Undistributed CO&DS 6.650.73 To record CO&DS disbursements, investment earnings, and treasury fees. - 3321 COADS Distributed - 3325 Interest on Undistributed CO&DS - 3325 Interest on Undistributed CO&DS - 17 record PD befered Revenues - Unavailable, COADS disbursements, and investment earnings. - Fund 100 General Fund Account # Description 14,023.89 70 record anounts withheld from MVL R for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. - Fund 100 Description 7200/310 Presering Payable - 9200/720 Interest - 9200/720 Interest - 9200/720 Interest - 920	11XX Cash - 1220 Due from Other Agencies 927,246.84 9200/730 Dues and Fees (Administrative expense) 1,057.20 9200/710 Interest 751.20 9201/730 Dues and Fees (Administrative expense) 920,902.11 9321 CO&DS Distributed 920,902.11 9325 Interest on Undistributed CO&DS 6,650.73 70 record CO&DS Distributed - 9321 COADS Distributed CO&DS - 9322 Deferred Revenues - Unavailable - Prior Year - 9325 Interest on Undistributed CO&DS - 9323 COADS Distributed - 7200/310 Professional and Technical Services 14,023.89 7200/310 Professional and Technical Services 14,023.89 7200/310 Professional and Technical Services - 9209/710 Reservice SBE/COBI Bonds - 9209/710 Reservice SBE/COBI Bonds - 9200/710 Reservice Payable - 9200/710 Reservice Payable - 9200/710 Reservice Payaments, MVLR withelid for debt service,	Fund 360 Ca	apital Projects, CO&DS		
1220 Due form Other Agencies 927,246,84 9200730 Dues and Fees (Administrative expense) 1,057,20 2632 Deferred Revenues - Unavailable 751,20 3321 COXDS Distributed 200,710 1325 Interest on Undistributed COXDS 6,660,73 To record COXDS Distributed 321 - 3325 Interest on Undistributed COXDS - 3325 Interest on Undistributed COXDS - 100 General Fund - - Account # Description - 7200/310 Protessional and Technical Services 14,023.89 7200/310 Protessional and Technical Services 14,023.89 7200/310 Protessional and Technical Service Sectored amounts withheld for Administration fees as provided in Artice XII, Sectored By Sectored Sec	1220 Due form Other Agencies 927,246,84 9200/730 Dues and Fees (Administrative expense) 1,057.20 2632 Deferred Revenues - Unavailable 751.20 3231 CO&DS Distributed CO&DS 920,902.11 3232 Interest on Undistributed CO&DS 6,650.73 70 record CO&DS disbursements, investment earnings, and treasury fees. - 2632 Deferred Revenues - Unavailable - Prior Year - 3235 Interest on Undistributed CO&DS - 70 record PV Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. - Fund 100 General Fund - - Account # Description - 7200310 Professional and Technical Services 14,023.89 7200720 Interest - 92007720 Redemption of Principal - 92007720 Interest - 92007720 Redemption of Principal - 92207 SA Sinking Fund Administration Fees - 9200710 Redemption of Principal - 9200720 Interest - 9200730 SAS Sinking				
2000/730 Dues and Fees (Administrative expense) 1,057.20 2000/710 Interest 751.20 23321 CO&BDS Distributed 220,902.11 3325 Interest on Undistributed CO&DS 6,650.73 2632 Deferred Revenues - Unavailable - Prior Year - 3325 Interest on Undistributed CO&DS - 3326 Interest on Undistributed CO&DS - 3327 CO&DS Distributed - 3328 Interest on Undistributed CO&DS - To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. - Fund 100 General Fund - - Account # Description 14,023.89 70 record amounts withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. - Fund 210 Debt Service, SBE/COBI Bonds - - 2000/730 Interest Payable - 2000/730 SBA Sinking Fund Administration Fees - 2210 Accrued Interest Payable - 3322 CO&DS Withheld for ABE/COBI Bonds - 3328 SBA Sinking Fund Earnings	9200/730 Dues and Fees (Administrative expense) 1,057.20 9200/710 Interest 751.20 9201/710 Interest 920,922.11 3232 Interest on Undistributed CO&DS 6.650.73 70 record CO&DS Distributed - 2632 Deferred Revenues - Unavailable - Prior Year - 3235 Interest on Undistributed CO&DS - 70 record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. - Fund 100 General Fund - - Account # Description - 7200/310 Professional and Technical Services 14,023.89 3233 CO&DS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. - Fund 210 Debt Service, SBE/COBI Bonds - - 9200/720 Interest Payabe - 9200/730 SBA Sinking Fund Administration Fees - 9209/740 Redemption of Principal - 9200/730 SBA Sinking Fund Earnings - 1114 Cash with Fiscal/Service Agents - 3222 CO&DS Withheld for OBE/COBI Bonds			-	
9200/710 Interest 751.20 2632 CO&DS Distributed 920,902.11 3325 Interest on Undistributed CO&DS 6,650.73 To record CO&DS disbursements, investment earnings, and treasury fees. - 2632 Deferred Revenues - Unavailable - Prior Year - 3325 Interest on Undistributed CO&DS - To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. - Fund 100 General Fund - Account # Description 7200/310 Professional and Technical Services 14,023.89 3323 CO&DS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 14,023.89 7200/710 Redemption of Principal - 9200/720 Interest Refunding Bonds - Account # Description - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 SBA Sinking Fund Administration Fees - 9202 CO&DS Withheld for SBE/COBI Bonds - 11X Cash with Fiscal Service Agents - 11X Cash Witheid for SBE/COBI Bonds </td <td>9200/710 Interest 75120 2632 Deferred Revenues - Unavailable 920,902.11 3325 Interest on Undistributed CO&DS 6,650.73 70 record CO&DS disbursements, investment earnings, and treasury fees. - 3325 Interest on Undistributed CO&DS - 3326 Interest on Undistributed CO&DS - 70 record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. - Fund 100 General Fund - Account # Description 7200/310 Professional and Technical Services 14,023.89 70 record amounts withheld for Administration 14,023.89 70 record amounts withheld for Administration fees as - provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. - 70 record amounts withheld for Administration Fees - 2007/70 Redemption of Principal - 92007/70 Interest Payable - 1114 Cash with Fiscal/Service Agents - 3122 CO&DS Withheld for SBE/COBI Bonds - 3224 CO&DS Withheld for SBE/COBI Bonds - 3225 CO&DS</td> <td></td> <td>6</td> <td>,</td> <td></td>	9200/710 Interest 75120 2632 Deferred Revenues - Unavailable 920,902.11 3325 Interest on Undistributed CO&DS 6,650.73 70 record CO&DS disbursements, investment earnings, and treasury fees. - 3325 Interest on Undistributed CO&DS - 3326 Interest on Undistributed CO&DS - 70 record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. - Fund 100 General Fund - Account # Description 7200/310 Professional and Technical Services 14,023.89 70 record amounts withheld for Administration 14,023.89 70 record amounts withheld for Administration fees as - provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. - 70 record amounts withheld for Administration Fees - 2007/70 Redemption of Principal - 92007/70 Interest Payable - 1114 Cash with Fiscal/Service Agents - 3122 CO&DS Withheld for SBE/COBI Bonds - 3224 CO&DS Withheld for SBE/COBI Bonds - 3225 CO&DS		6	,	
3321 CO&DS Disributed 920,902.11 3325 Interest on Undistributed CO&DS 6,560.73 2632 Deferred Revenues - Unavailable - Prior Year - 3325 Interest on Undistributed CO&DS - 3325 Interest on Undistributed CO&DS - To record PV Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. - Fund 100 Seneral Evenues - Unavailable, CO&DS disbursements, and investment earnings. - Fund 100 Seneral Evenues - Unavailable, CO&DS disbursements, and investment earnings. 14,023.89 7200/310 Professional and Technical Services 14,023.89 70 record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 14,023.89 7000730 SBA Sinking Fund Administration Fees - 92007700 Interest - 92007701 Redemption of Principal - 92007703 SBA Sinking Fund Administration Fees - 92007704 Netwheld for SBE/COBI Bonds - 3326 SBA Sinking Fund Earnings - 114 Cash with Fiscal Service Agents - 12210 Acc	3321 CQ&DS Distributed 920,902.11 3325 Interest on Undistributed CQ&DS 6,650.73 70 record CO&DS disbursements, investment earnings, and treasury fees. - 3325 Interest on Undistributed CQ&DS - 3325 Interest on Undistributed CQ&DS - 3325 Interest on Undistributed CQ&DS - 70 record PV Deferred Revenues - Unavailable, CQ&DS disbursements, and investment earnings. - Fund 100 General Fund - - Account # Description 14,023.89 70 record Amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. - Fund 100 bets Service, SBE/COBI Bonds - - 9200/710 Redemption of Principal - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 SBA Sinking Fund Earnings - 114 Cash with Fiscal/Service Agents - 1132 CABN SWIthheld for SBE/COBI Bonds - 3226 SBA Sinking Fund Earnings - - 114 Cash with Fiscal/Service Agents - - <			1,007.20	
3325 Interest on Undistributed CO&DS 6,650.73 To record CO&DS disbursements, investment eamings, and treasury fees. - 2632 Deferred Revenues - Unavailable - Prior Year - 3321 CO&DS Distributed - To record PV Deferred Revenues - Unavailable, CO&DS disbursements, and investment eamings. - Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 14,023.89 3323 CO&DS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. - Fund 100 Eestription 14,023.89 3323 CO&DS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 100 Eestription 9200/710 Redemption of Principal 9200/710 Redempti	3325 Interest on Undistributed CO&DS 6,650.73 To record CO&DS disbursements, investment earnings, and treasury fees. 2632 Deferred Revenues - Unavailable - Prior Year - 3321 CO&DS Distributed - - 3325 Interest on Undistributed CO&DS - To record PV Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. - - Etund 100 Seneral Fund Account # Description 14,023.89 3323 CO&DS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. - Fund 100 Seneral Fund Account # Description 14,023.89 To record anounts withheld form MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund Account # Description 9200/710 Redemption of Principal 3220 CO&DS Withheld for BEE/COBI Bonds - 3220 CO&DS Withheld Fiscal Service Agents - 1114 Cash with Fiscal/Service Agents -	2632	Deferred Revenues - Unavailable		751.20
To record CO&DS disbursements, investment earnings, and treasury fees. 2632 Deferred Revenues - Unavailable - Prior Year - 3325 Interest on Undistributed CO&DS - To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. - Fund House - Unavailable, CO&DS disbursements, and investment earnings. Fund House - Unavailable, CO&DS disbursements, and investment earnings. Fund House - Unavailable, CO&DS disbursements, and investment earnings. Fund House - Unavailable, CO&DS disbursements, and investment earnings. To record amounts withheld for Administration fees as provided in Artice XII, Section 9, Subsection (d) of the Florida Constitution. Fund House Service, SBE/COBI Bonds Account if Description 9200/730 SBA Sinking Fund Administration Fees - 9200/730 SBA Sinking Fund Administration Fees - 9210 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents - 1222 CO&DS Withheld for SBE/COBI Bonds - 3226 SBA Sinking Fund Earnings - 1114 Cash with Fiscal/Service Agents - 11XX <td< td=""><td>To record CO&DS disbursements, investment earnings, and treasury fees. 2632 Deferred Revenues - Unavailable - Prior Year - 3325 Interest on Undistributed CO&DS - To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. - Fund Comparison of the treation of the treating and the treation of the treation of the treation of the treation</td><td></td><td></td><td></td><td></td></td<>	To record CO&DS disbursements, investment earnings, and treasury fees. 2632 Deferred Revenues - Unavailable - Prior Year - 3325 Interest on Undistributed CO&DS - To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. - Fund Comparison of the treation of the treating and the treation of the treation of the treation of the treation				
2632 Deferred Revenues - Unavailable - Prior Year - 3321 CO&DS Distributed - 3325 Interest on Undistributed CO&DS - 3325 Interest on Undistributed CO&DS - 5 To record PV Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. - Fund 100 General Fund Account # Description - 7200310 Professional and Technical Services 14,023.89 3333 CO&DS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. - Fund 10 Description 7200370 Redemption of Principal - 9200770 Redemption of Principal - 9200770 Interest - 9200770 Interest Payable - 1114 Cash with Fiscal Service Agents - 3226 SBA Sinking Fund Administration Fees - 1121 Cash With Fiscal Agents to restruct and transfer of prior year - 3226 SBA Sinking Fund Earnings - - 11X3 Cash - - -	2632 Deferred Revenues - Unavailable - Prior Year - 3321 CO&DS Distributed - 3325 Interest on Undistributed CO&DS - 3325 To record PV Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. - Fund 100 General Fund Account # Description - 7200/310 Professional and Technical Services 14,023.89 3323 CO&DS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. - Fund 10 Description 7200/310 Professional and Technical Service. 14,023.89 70 record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. - Fund 10 Description 9200/710 Redemption of Principal - 9200/720 Interest - 9200/730 Interest Payable - 1114 Cash with Fiscal/Service Agents - 3226 COADS Withheld for SBE/COBI Bonds - 3226 SBA Sinking Fund Administration Fees - 111x Cash				6,650.73
3321 CO&DS Disributed - 3325 Interest on Undistributed CO&DS - 70 record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. - Fund 100 Semart Fund Account # Description 7200/310 Professional and Technical Services 14,023.89 3323 CO&DS Withheld for Advinisitration 14,023.89 3323 CO&DS Section (d) of the Florida Constitution. 14,023.89 70 record anounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 14,023.89 9200/710 Redemption of Principal - 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 Naterest - 9200/730 Refurencia Review (a gents) - 3322 CO&DS Withheld for SBE/COBI Bonds - 3324 SBA Sinking Fund Earnings - 1114 Cash with Fiscal/Service Agents - 1125 CO&DS Withheld for SBE/COBI Bonds - 3326 SBA Sinking Fund Earnings -	3321 CQ&DS Distributed - 3325 Interest on Undistributed CQ&DS - 10 record PY Deferred Revenues - Unavailable, CQ&DS disbursements, and investment earnings. - Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 14,023,89 3323 CQ&DS Withheld for AdMinistration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 14,023,89 Fund 100 Description Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees - 9200/710 Accrued Interest Payable - 9200/	TO RECORD CC	Jabb dispursements, investment earnings, and treasury lees.		
3325 Interest on Undistributed CO&DS - To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. - Fund 100 Centered Revenues - Unavailable, CO&DS disbursements, and investment earnings. To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. 7200/310 Professional and Technical Services 14,023.89 3323 CO&DS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 14,023.89 Terund 200/710 Redemption of Principal - 9200/720 Interest Nethod Bond Escrow - 9200/730 SBA Sinking Fund Administration Fees - - 9200/730 Interest Nethoding Bond Escrow - - 9200/730 SBA Sinking Fund Administration Fees - - 9200/730 SBA Sinking	3325 Interest on Undistributed CO&DS - To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. - Eund 100 Ceneral Fund Account # Description 14,023.89 7200/310 Professional and Technical Services 14,023.89 3323 CO&DS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (0) of the Florida Constitution. 14,023.89 To record armounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (0) of the Florida Constitution. 14,023.89 Fund 210 Debt Service, SBE/COBI Bonds - - Account # Description - 9200/720 Interest - - 9200/730 SBA Sinking Fund Administration Fees - - 9200/730 SBA Sinking Fund Administration Fees - - 9210 Accrued Interest Payable - - 3326 SBA Sinking Fund Earnings - - 1114 Cash - - - 112X Cash - - - 112X CoADS Withheld for SBE/COBI Bonds escrow agent	2632	Deferred Revenues - Unavailable - Prior Year	-	
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 14,023.89 3323 CO&DS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 14,023.89 Fund 210 Debt Service, SBE/COBI Bonds - Account # Description 92007/10 Redemption of Principal - 92007/20 Interest - 92007/20 Interest - 92007/20 Interest - 92007/21 Redemption of Principal - 92007/20 Interest - 92007/21 Revenued Administration Fees - 92007/30 SBA Sinking Fund Administration Fees - 9220 CO&DS Withheld for SBE/COBI Bonds - 322 CO&DS 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 secrow agent. - CO&DS Withheld MVLR) - Bond interest (revenue on withheld MVLR) -	To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 14,023.89 3223 CO&DS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 14,023.89 Fund 100 Debt Service, SBE/COBI Bonds - - Account # Description - 92007710 Redemption of Principal - 92007720 Interest - 92007710 Redemption of Principal - 92007720 Interest - 92007730 SBA Sinking Fund Administration Fees - 920174 Payments to Refunding Bond Escrow - 3222 CO&DS Withheld for SBE/COBI Bonds - 3223 CO&DS 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. - - CO&DS Withheld MVLR) - -	3321	CO&DS Distributed		-
Investment earnings. Fund 100 General Fund Account # 2000/10 Description Professional and Technical Services 0 Co&DS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 14,023.89 Tercord arounds withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 14,023.89 Fund 210 Evide: Service, SEF/COBI Bonds Account # 2000/70 Description Pedemption of Principal - 9200/720 Redemption of Serow - - 9200/730 SBA Sinking Fund Administration Fees - - 9200/730 SBA Sinking Fund Administration Fees - - 9200/731 Payments to Refunding Bond Serow - - 322 CO&DS Withheld for SBE/COBI Bonds - - 322 CO&DS Withheld for SBE/COBI Bonds - - 322 CO&DS Withheld for SBE/COBI Bonds - - 1114 Cash with Fiscal/Service Agents - - 111X Cash Cash - - 111X Cash Cash - -	Investment earnings. Fund 100 General Fund Account # Description 3233 CO&DS Withheld for Administration 14,023.89 3233 CO&DS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 14,023.89 To record arrounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 10 bet Service, SBE/COBI Bonds Account # Description 9 9200770 Redemption of Principal - 92007730 SBA Sinking Fund Administration Fees - 9209761 Payments to Refunding Bond Secrow - 9210 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents - 322 CO&DS Withheld for SBE/COBI Bonds - 322 CO&DS Withheld for SBE/COBI Bonds - 1114 Cash with Fiscal/Service Agents - 111X Cash - - To record debt service payments, MVLR withheld for debt service, investment - - earnings, related fees, reversal of accrued interest, and tra				-
Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 14,023.89 3323 COADS Withheld for Administration 14,023.89 3323 COADS Withheld for MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 14,023.89 Fund 210 Debt Service, SBE/COBI Bonds Account # Description - 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 SBA Sinking Fund Administration Fees - 9210 Accrued Interest Payale - 1114 Cash with Fiscal/Service Agents - 3322 CO&DS Withheld for SBE/COBI Bonds - 111X 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 - - COADS Withheld MVLR) - - - - <	Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 14,023.89 3323 COADS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 14,023.89 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 100 Debt Service, SBE/COBI Bonds Account # Description 92007/10 Redemption of Principal 92007/20 Interest 92007/20 Interest 92007/20 Interest 92007/20 Interest 92007/20 Interest 92007/20 Redemption of Principal 322 CO&DS Withheld for SBE/COBI Bonds 322 CO&DS Withheld of SBE/COBI Bonds 322 CO&DS 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 secorew agent To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refun				
Account # Description 7200/310 Professional and Technical Services 14,023.89 3233 CO&DS Withheld for Administration 14,023.89 To record amounts withheid from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 14,023.89 Fund 210 Debt Service, SBE/COBI Bonds - Account # Description 9200/710 Redemption of Principal - 9200/720 Interest - 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 - 3226 SBA Sinking Fund Earnings - 11XX Cash - To record debt service payments, MVLR withheld for debt service, investment - aarnings, related fees, reversal of accrued interest, and transfer of prior year - advance refunding band cas provided	Account # Description 7200/310 Professional and Technical Services 14,023.89 3323 CO&DS Withheld for Administration 14,023.89 To record amounts withheid from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 14,023.89 Fund 210 Debt Service, SBE/COBI Bonds - Account # Description - 9200/710 Redemption of Principal - 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9209/761 Payments to Refunding Bond Escrow - 2210 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents - 3326 SBA Sinking Fund Earnings - 11XX Cash - 11XX Cash - 0200/700 set 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: - CO&DS withheld - - - <td></td> <td></td> <td></td> <td></td>				
7200/310 Professional and Technical Services 14,023.89 3323 COADS Withheld for Administration 14,023.89 To record amounts withheld form MULR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 14,023.89 Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 SBA Sinking Fund Administration Fees - 9210 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents - 3322 COADS Withheld for GbE/COBI Bonds - 11XX Cash - - To record debt service payments, MVLR withheld for debt service, investment - - earnings, related fees, reversal of accrued interest, and transfer of prior year - - advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. - - Plus: - - - - CoBDS withheld - - - - Bond interest (revenue on	7200/310 Professional and Technical Services 14,023.89 3323 COADS Withheld for Administration 14,023.89 To record amounts withheld for MULR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 14,023.89 Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9 9200/710 Redemption of Principal - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 SBA Sinking Fund Administration Fees - 9210 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents - 3326 SBA Sinking Fund Earnings - 3327 COADS Withheld for Gbt 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 secrow agent. - Provided in prior school year Plus: - - COADS withheld - - Bond interest (revenue on withheld MVLR) - - Refunded bond procceds - - <td>Fund 100 Ge</td> <td></td> <td></td> <td></td>	Fund 100 Ge			
3323 CO&DS Withheld for Administration 14,023.89 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Image: Comparison of Compari	3323 CO&DS Withheld for Administration 14,023.89 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Image: Comparison of Comparison (d) of the Florida Constitution. Fund 210 Debt Service, SBE/COBI Bonds 9200/710 Redemption of Principal - 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 Redemption of Principal - 9200/730 SBA Sinking Fund Administration Fees - 9210 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents - 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. - Plus: CO&DS withheld - - CO&DS withheld - -			44,000,00	
To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9200/710 Redemption of Principal - 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9209/761 Payments to Refunding Bond Escrow - 2210 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents - 3222 CO&DS Withheld for SBE/COBI Bonds - 3224 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 - - - Plus: CO&DS withheld - - - - Plus: CO&DS withheld MVLR) - - - - Refunded bond proceeds - - -	To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9200/710 Redemption of Principal 9200/730 SBA Sinking Fund Administration Fees 9209/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3222 CO&DS Withheld for SBE/COBI Bonds 3226 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.			14,023.89	14 023 89
Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9200/710 Redemption of Principal - 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9209/761 Payments to Refunding Bond Escrow - 9210 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents - 3222 CO&DS Withheld for SBE/COBI Bonds - 3226 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. - - Principal payments 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 <td< td=""><td>Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9200/710 Redemption of Principal - 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9209/761 Payments to Refunding Bond Escrow - 2210 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents - 3322 CO&DS Withheld for SBE/COBI Bonds - 3326 SBA Sinking Fund Earnings - 11XX Cash - To record debt service payments, MVLR withheld for debt service, investment - earnings, related fees, reversal of accrued interest, and transfer of prior year - advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. - Principal payments - Plus: - CO&DS withheld - - Bord interest (revenue on withheld MVLR) - - Refunded bond proceeds - - - Principal payments - - - Interest expenditure</td><td></td><td></td><td></td><td>14,020.00</td></td<>	Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9200/710 Redemption of Principal - 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9209/761 Payments to Refunding Bond Escrow - 2210 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents - 3322 CO&DS Withheld for SBE/COBI Bonds - 3326 SBA Sinking Fund Earnings - 11XX Cash - To record debt service payments, MVLR withheld for debt service, investment - earnings, related fees, reversal of accrued interest, and transfer of prior year - advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. - Principal payments - Plus: - CO&DS withheld - - Bord interest (revenue on withheld MVLR) - - Refunded bond proceeds - - - Principal payments - - - Interest expenditure				14,020.00
Account # Description 9200/710 Redemption of Principal - 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 Accrued Interest Payable - 210 Accrued Interest Payable - 3322 CO&DS Withheld for SBE/COBI Bonds - 3326 SBA Sinking Fund Earnings - 322 CoAbS Withheld for SBE/COBI Bonds - 3326 SBA Sinking Fund Earnings - 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: - - Plus: - - CO&DS Withheld - - Bond interest (revenue on withheld MVLR) - - Refunded bond proceeds - - - Premium on refunded bonds - - -	Account # Description 9200/710 Redemption of Principal - 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 Accrued Interest Payable - 210 Accrued Interest Payable - 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:				
Account # Description 9200/710 Redemption of Principal - 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 Accrued Interest Payable - 210 Accrued Interest Payable - 3322 CO&DS Withheld for SB/COBI Bonds - 3326 SBA Sinking Fund Earnings - 3326 SBA Sinking Fund Earnings - 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: Resence refunding 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: - - -	Account # Description 9200/710 Redemption of Principal - 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 Accrued Interest Payable - 210 Accrued Interest Payable - 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:	Fund 210 De	ebt Service. SBE/COBI Bonds		
9200/710 Redemption of Principal - 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9209/761 Payments to Refunding Bond Escrow - 2210 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents - 3222 CO&DS Withheld for SEE/COBI Bonds - 3226 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 - - Interest expe	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 - 3222 CO&DS Withheld for SB/COBI Bonds - 3226 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: CO&DS Withheld - 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: - - - Payments to refunded bonds escrow agent -				
9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9299/761 Payments to Refunding Bond Escrow - 9210 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents - 3322 CO&DS Withheld for SBE/COBI Bonds - 3326 SBA Sinking Fund Earnings - 11XX Cash - 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 - - Plus: CO&DS Withheld - Bond interest (revenue on withheld MVLR) - Refunded bond proceeds - Premium on refunded bonds - Less: - - Principal payments - Interest expenditure - Dues and fees (fees on bond interest above) - Payments to refunded bonds (admin and underwriter fees) - Discount on refunded bonds (admin and underwr	9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9299/761 Payments to Refunding Bond Escrow - 9210 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents - 3322 CO&DS Withheld for SBE/COBI Bonds - 3326 SBA Sinking Fund Earnings - 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 - - Presiming 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 - - Premium on refunded bonds - - Dues and fees (fees on bond interest above) - - Payments to refunded bonds (admin and undenwriter 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: Plus: - - - CO&DS withheld - - - Bond interest (revenue on withheld MVLR) - - - Refunded bond proceeds - - - - Premium on refunded bonds - - - - Less: Principal payments - - - - Payments to refunded bonds escrow agent - - - <td< td=""><td>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 - - CO&DS withheld - - - Bond interest (revenue on withheld MVLR) - - - Refunded bond proceeds - - - Premium on refunded bonds - - - Less: Principal payments - - - Interest expenditur</td><td></td><td>Interest</td><td>-</td><td></td></td<>	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 - - CO&DS withheld - - - Bond interest (revenue on withheld MVLR) - - - Refunded bond proceeds - - - Premium on refunded bonds - - - Less: Principal payments - - - Interest expenditur		Interest	-	
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 (admin and un	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 - - Interest expenditure - - Dues and fees on bond interest above) - - Payments to refunded bonds (admin and underwriter fees) - - Dues and fees on refunded bonds (admin and underwriter fees) - - Dues and fees on refun			-	
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 - - advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. - - Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year - - Plus: - - - CO&DS withheld - - - Bond interest (revenue on withheld MVLR) - - - Refunded bond proceeds - - - Premium on refunded bonds - - - Less: - - - - Principal payments - - - - Interest expenditure - - - - Dues and fees (fees on bond interest above) - - - Payments to refunded bonds (admin and underwriter fees)	1114 Cash with Fiscal/Service Agents - 3322 CO&DS Withheld for SBE/COBI Bonds - 3326 SBA Sinking Fund Earnings - - 3326 SBA Sinking Fund Earnings - - 11XX Cash - - - To record debt service payments, MVLR withheld for debt service, investment - - - 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			-	
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 - Principal payments - Interest expenditure - Dues and 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 -	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 on bond interest above) - Payments to refunded bonds (admin and underwriter fees) - Discount on refunded 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 (admin and underwriter fees) - - - Dues and fees on refunded bonds (admin and underwriter fees) - -	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 (admin and underwriter fees) - - - Dues and fees on refunded bonds (admin and underwriter fees)				-
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 sexpenditure - Dues and fees (fees on bond interest above) - Payments to refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year Plus: CO&DS withheld Bond interest (revenue on withheld MVLR) Refunded bond proceeds Premium on refunded bonds Less: Principal payments Interest expenditure Dues and fees (fees on bond interest above) Payments to refunded bonds (admin and underwriter fees) Discount on refunded bonds			-	-
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 (admin and underwriter fees) Discount on refunded bonds	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 (admin and underwriter fees) Discount on refunded bonds	11XX	Cash	-	-
advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year - Plus: - CO&DS withheld - Bond interest (revenue on withheld MVLR) - Refunded bond proceeds - Premium on refunded bonds - Less: - Principal payments - Interest expenditure - Dues and fees (fees on bond interest above) - Payments to refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year - Plus: - CO&DS withheld - Bond interest (revenue on withheld MVLR) - Refunded bond proceeds - Premium on refunded bonds - Less: - Principal payments - Interest expenditure - Dues and fees (fees on bond interest above) - Payments to refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	To record de	bt service payments, MVLR withheld for debt service, investment		
agent. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year - Plus: - CO&DS withheld - Bond interest (revenue on withheld MVLR) - Refunded bond proceeds - Premium on refunded bonds - Less: - Principal payments - Interest expenditure - Dues and fees (fees on bond interest above) - Payments to refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	agent. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year - Plus: - CO&DS withheld - Bond interest (revenue on withheld MVLR) - Refunded bond proceeds - Premium on refunded bonds - Less: - Principal payments - Interest expenditure - Dues and fees (fees on bond interest above) - Payments to refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	•			
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 -	Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year - Plus: CO&DS withheld - 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 -		inuing cash with fiscal agent to payments of refunded bonds escrow		
Beginning fund balance as provided in prior school year - Plus: - CO&DS withheld - Bond interest (revenue on withheld MVLR) - Refunded bond proceeds - Premium on refunded bonds - Less: - Principal payments - Interest expenditure - Dues and fees (fees on bond interest above) - Payments to refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	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 -	agont.			
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 -	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 -	Reconciliation	on of activity in fund 210, Debt Service:		
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 -	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 -		nd balance as provided in prior school year		-
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 -	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 -				
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 -	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 -				-
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 -	Premium on refunded bonds - Less: Principal payments - Interest expenditure - Dues and fees (fees on bond interest above) - Payments to refunded bonds escrow agent - Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds -				-
Less: Principal payments - Interest expenditure - Dues and fees (fees on bond interest above) - Payments to refunded bonds escrow agent - Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	Less: 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 -				-
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 -	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 -				
Dues and fees (fees on bond interest above) - Payments to refunded bonds escrow agent - Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	Dues and fees (fees on bond interest above) - Payments to refunded bonds escrow agent - Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	Premiur			
Payments to refunded bonds escrow agent - Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	Payments to refunded bonds escrow agent - Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	Premiur Less:	al payments		-
Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	Dues and fees on refunded bonds (admin and underwriter fees) - Discount on refunded bonds -	Premiur Less: Principa Interest	expenditure		-
Discount on refunded bonds	Discount on refunded bonds	Premiur Less: Principa Interest Dues ar	expenditure nd fees (fees on bond interest above)		-
		Premiur Less: Principa Interest Dues ar Paymer	expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent		
		Premiur Less: Principa Interest Dues ar Paymer Dues ar	expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees)		

Bradford County School District

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No now mon	Premium on Sale of Bonds		-
	ey bond issues for the 2021-22 fiscal year.		
	ebt Service Current Bond Refunding		
<u>Account #</u> 9200/790	Description Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2021-22 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
9299/092 3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No odvora	hand refunding for the 2021-22 fixed was		
	bond refunding for the 2021-22 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account # 11XX	Description Cash		
2210	Accrued Interest Payable	-	-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	Debit	Credit
	upital Projects, CO&DS	DODI	oroun
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	109,903.81	
9200/730	Dues and Fees (Administrative expense)	125.31	
9200/710 2632	Interest Deferred Revenues - Unavailable		89.04
3321	CO&DS Distributed		109,151.79
3325	Interest on Undistributed CO&DS		788.29
To record CC	0&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	•		
Fund 100 Ge			
<u>Account #</u> 7200/310	Description Professional and Technical Services	1,662.21	
3323	CO&DS Withheld for Administration	.,	1,662.21
	nounts withheld from MVLR for actual administration fees as		
•	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	bt Service, SBE/COBI Bonds		
Account #	Description Redemption of Principal		
9200/710 9200/720	Redemption of Principal Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761	Payments to Refunding Bond Escrow	-	
2210 1114	Accrued Interest Payable Cash with Fiscal/Service Agents	-	-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
	bt service payments, MVLR withheld for debt service, investment		
•	ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliation	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		_
Plus:			
CO&DS	withheld		-
	terest (revenue on withheld MVLR)		-
	ed bond proceeds n on refunded bonds		-
Less:			-
Principa	al payments		-
	expenditure nd fees (fees on bond interest above)		-
	nd rees (rees on bond interest above) nts to refunded bonds escrow agent		-
Dues ar	nd fees on refunded bonds (admin and underwriter fees)		-
	nt on refunded bonds	_	
Ending fund	∪alali∪e		

Brevard County School District

Entries res	sulting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 (Capital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mo	ney bond issues for the 2021-22 fiscal year.		
<u>Fund 210 I</u>	Debt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current	refunding for the 2021-22 fiscal year.		
-	Debt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description Cash with Fiscal/Service Agents	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
2210	Accided Interest Payable (Sinking Fund Accidats)		
No advanc	e bond refunding for the 2021-22 fiscal year.		
	Debt Service, SBE/COBI Bonds		
	Description		
Account # 11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued	interest for the 2020-21 fiscal year.		
Year-end e	untrios.	Debit	Credit
		Debit	orean
	Capital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash		
1220	Due from Other Agencies	2,365,936.04	
9200/730	Dues and Fees (Administrative expense)	3,051.73	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		2,168.42
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		2,347,621.29 19,198.06
	CO&DS disbursements, investment earnings, and treasury fees.		19,190.00
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
I o record H investment	PY Deferred Revenues - Unavailable, CO&DS disbursements, and		
	General Fund		
<u>Account #</u> 7200/310	<u>Description</u> Professional and Technical Services	40 404 40	
3323	CO&DS Withheld for Administration	40,481.46	40,481.46
	amounts withheld from MVLR for actual administration fees as provided		10,101.10
in Article X	I, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210	Debt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	279,000.00	
9200/720	Interest	37,300.00	
9200/730	SBA Sinking Fund Administration Fees	115.71	
9299/761 2210	Payments to Refunding Bond Escrow Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents	-	-
3322	CO&DS Withheld for SBE/COBI Bonds		310,661.25
3326	SBA Sinking Fund Earnings	-	26.05
11XX	Cash		5,728.41
	lebt service payments, MVLR withheld for debt service, investment		
	elated fees, reversal of accrued interest, and transfer of prior year funding cash with fiscal agent to payments of refunded bonds escrow		
agent.	runding cash with liscal agent to payments of refunded bonds escrow		
Ū			
<u>Reconcilia</u>	tion of activity in fund 210, Debt Service:		
	fund balance as provided in prior school year		18,733.71
Plus:			040.004.05
	DS withheld interest (revenue on withheld MVLR)		310,661.25 26.05
	inded bond proceeds		-
	ium on refunded bonds		-
Less:			
	pal payments		279,000.00
	st expenditure and fees (fees on bond interest above)		37,300.00 115.71
	ents to refunded bonds escrow agent		-
	and fees on refunded bonds (admin and underwriter fees)		-
	unt on refunded bonds		-
En alla a fran			
Ending fun	d balance	=	13,005.30
Enaing tun		=	13,005.30

Broward County School District

Entr	ries result	ing from bond issuance and refunding:	<u>Debit</u>	Credit
Fun	d 310 Cap	ital Projects, COBI Bonds		
	ount #	Description		
11X)		Cash	-	
	0/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
	0/730 9/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711		Sale of Bonds - SBE/COBI Bonds		-
3791		Premium on Sale of Bonds		-
No r	new money	bond issues for the 2021-22 fiscal year.		
Fun	d 210 Deb	t Service Current Bond Refunding		
	ount #	Description		
	0/790 0/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
	0/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
	9/892	Discounts on Refunding Bonds	-	
3715		Sale of Refunding Bonds		-
3792 2210		Premium on Sale of Refunding Bonds		-
2210	0	Accrued Interest Payable (Sinking Fund Accruals)		-
No c	current refu	inding for the 2021-22 fiscal year.		
Fun	nd 210 Deb	t Service Advance Bond Refunding		
Acco	ount #	Description		
1114		Cash with Fiscal/Service Agents	-	
	0/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
	0/730 9/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715		Sale of Refunding Bonds		-
3792	2	Premium on Sale of Refunding Bonds		-
2210	0	Accrued Interest Payable (Sinking Fund Accruals)		-
		ond refunding for the 2021-22 fiscal year.		
Fun	nd 210 Deb	t Service, SBE/COBI Bonds		
	ount #	Description		
11X) 2210		Cash Accrued Interest Payable	-	
		erest for the 2020-21 fiscal year.		-
		·		
	r-end entr		<u>Debit</u>	Credit
		ital Projects, CO&DS		
-	ount #	Description		
11X) 1220		Cash Due from Other Agencies	- 9,143,430.85	
	0/730	Dues and Fees (Administrative expense)	12,765.66	
	0/710	Interest		
2632		Deferred Revenues - Unavailable		9,070.68
3321 3325		CO&DS Distributed Interest on Undistributed CO&DS		9,066,818.72 80,307.11
		ADS disbursements, investment earnings, and treasury fees.		00,007.11
2632		Deferred Revenues - Unavailable - Prior Year	-	
3321 3325		CO&DS Distributed Interest on Undistributed CO&DS		-
		Deferred Revenues - Unavailable, CO&DS disbursements, and		
	estment ear			
Fun	d 100 Ger	eral Fund		
Acco	ount #	Description		
-	0/310	Professional and Technical Services	169,337.40	
3323		CO&DS Withheld for Administration		169,337.40
		unts withheld from MVLR for actual administration fees as		
		icle XII, Section 9, Subsection (d) of the Florida Constitution.		
		t Service, SBE/COBI Bonds		
	<u>ount #</u> 0/710	Description Redemption of Principal	1,855,000.00	
	0/710 0/720	Interest	235,770.00	
9200				
	0/730	SBA Sinking Fund Administration Fees	724.66	
2210	9/761	Payments to Refunding Bond Escrow	724.66	
	9/761 0	Payments to Refunding Bond Escrow Accrued Interest Payable	724.66 - -	_
1114 3322	9/761 0 4	Payments to Refunding Bond Escrow	724.66 - -	- 2,053,003.88
1114	9/761 0 4 2	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	724.66 - - -	2,053,003.88 172.17
1114 3322	9/761 0 4 2 6	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	724.66 - - -	
1114 3322 3326 11XX	9/761 0 4 2 6 X record debt	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment	724.66	172.17
1114 3322 3326 11XX To re earn	9/761 0 4 2 6 X record debt nings, relate	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year	724.66	172.17
1114 3322 3326 11XX To re earn	9/761 0 4 2 6 X record debt nings, relate ance refun	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment	724.66	172.17
1114 3322 3326 11XX To re earn adva ager	9/761 0 4 2 6 X record debt nings, relat ance refund nt.	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow	724.66	172.17
1114 3322 3326 11X) To re earn adva ager	9/761 0 4 2 6 X record debt rangs, relate ance refund nt.	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow	724.66	172.17 38,318.61
1114 3322 3326 11X) To re earn adva ager <u>Rec</u>	9/761 0 4 2 6 X record debt nings, relate ance refund nt. conciliation jinning func	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow	724.66	172.17
1114 3322 3326 11X) To re earn adva ager <u>Rec</u>	9/761 0 4 2 6 X record debt rangs, relate ance refund nt.	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow	724.66	172.17 38,318.61
1114 3322 3326 11X) To re earn adva ager <u>Rec</u>	9/761 0 4 2 6 5 X record debt nings, relati ance refund nt. :onciliation inning func Plus: CO&DS to Bond inte	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: It balance as provided in prior school year withheld wrest (revenue on withheld MVLR)	724.66	172.17 38,318.61 118,499.32
1114 3322 3326 11X) To re earn adva ager <u>Rec</u>	9/761 0 4 2 6 6 X record debt nings, relation nt. conciliation nt. conciliation lus: cO&DS v Bond inte Refunded	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: It balance as provided in prior school year withheld trest (revenue on withheld MVLR) It bond proceeds	724.66	172.17 38,318.61 118,499.32 2,053,003.88
1114 3322 3326 11X3 To re earn adva ager <u>Rec</u> Begi	9/761 0 4 2 6 6 X record debt nings, relati ance refund nt. conciliation pinning func Plus: CO&DS \ Bond inte Refunded Premium	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: It balance as provided in prior school year withheld wrest (revenue on withheld MVLR)	724.66	172.17 38,318.61 118,499.32 2,053,003.88
1114 3322 3326 11X3 To re earn adva ager <u>Rec</u> Begi	9/761 0 4 2 6 7 record debt nings, relate ance refun- nt. conciliation inning func Plus: CO&DS v Bond inte Refundec Premium .ess:	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: It balance as provided in prior school year withheld trest (revenue on withheld MVLR) It bond proceeds	724.66	172.17 38,318.61 118,499.32 2,053,003.88 172.17 -
1114 3322 3326 11X3 To re earn adva ager <u>Rec</u> Begi	9/761 0 4 2 6 6 X record debt nings, relation ance refunden ret. Co&DS v Bond inte Refunded Premium ess: Principal Interest e	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: I balance as provided in prior school year withheld trest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure	724.66	172.17 38,318.61 118,499.32 2,053,003.88 172.17 - - 1,855,000.00 235,770.00
1114 3322 3326 11X3 To re earn adva ager <u>Rec</u> Begi	9/761 0 4 2 6 X record debt nings, relati ance refund nt. conciliation Plus: CO&DS v Bond inte Refunded Premium .ess: Principal Interest e Dues and	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: It balance as provided in prior school year withheld trest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above)	724.66	172.17 38,318.61 118,499.32 2,053,003.88 172.17 - 1,855,000.00
1114 3322 3326 11X3 To re earn adva ager <u>Rec</u> Begi	9/761 0 4 2 6 6 X record debt nings, relation ance refunded refunded Plus: CO&DS v Bond inte Refunded Premium cess: Principal Interest e Dues and Payments	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: It balance as provided in prior school year withheld trest (revenue on withheld MVLR) It bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above) is to refunded bonds escrow agent	724.66	172.17 38,318.61 118,499.32 2,053,003.88 172.17 - - 1,855,000.00 235,770.00
1114 3322 3326 11X3 To re earn adva ager <u>Rec</u> Begi	9/761 0 4 2 6 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: It balance as provided in prior school year withheld trest (revenue on withheld MVLR) I bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above)	724.66	172.17 38,318.61 118,499.32 2,053,003.88 172.17 - - 1,855,000.00 235,770.00
1114 3322 3326 11X) To rr earn adva ager Rec Begi Pl	9/761 0 4 2 6 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: It balance as provided in prior school year withheld rest (revenue on withheld MVLR) It bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above) is to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) on refunded bonds	724.66	172.17 38,318.61 118,499.32 2,053,003.88 172.17 - - 1,855,000.00 235,770.00
1114 3322 3326 11X) To rr earn adva ager Rec Begi Pl	9/761 0 4 2 6 6 X record debt nings, relation ance refunded refunded Plus: CO&DS (Bond inte Refunded Premium .ess: Principal Interest e Dues and Payments Dues and Discount	Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash service payments, MVLR withheld for debt service, investment ed fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: It balance as provided in prior school year withheld rest (revenue on withheld MVLR) It bond proceeds on refunded bonds payments xpenditure I fees (fees on bond interest above) is to refunded bonds escrow agent I fees on refunded bonds (admin and underwriter fees) on refunded bonds	724.66	172.17 38,318.61 118,499.32 2,053,003.88 172.17 - - 1,855,000.00 235,770.00 724.66 - -

Calhoun County School District

Entries resu			
	Ilting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 C	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ney bond issues for the 2021-22 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2021-22 fiscal year.		
Fund 210 D	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2021-22 fiscal year.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	<u>Description</u> Cash		
2210		-	
	Accrued Interest Payable		-
No accrued	interest for the 2020-21 fiscal year.		
Year-end er	ntries:	Debit	Credit
			<u></u>
Fund 360 C	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	64,928.28	
9200/730	Dues and Fees (Administrative expense)	74.03	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		52.60
3321	CO&DS Distributed		64,484.01
3325	Interest on Undistributed CO&DS		465.70
To record C	O&DS disbursements, investment earnings, and treasury fees.		
To record C	O&DS disbursements, investment earnings, and treasury fees.		
To record C 2632	O&DS disbursements, investment earnings, and treasury fees.		
		-	-
2632	Deferred Revenues - Unavailable - Prior Year	-	-
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	:
2632 3321 3325 To record P	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and		:
2632 3321 3325 To record P' investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.	·	-
2632 3321 3325 To record P' investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and		-
2632 3321 3325 To record P' investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.		:
2632 3321 3325 To record P ¹ investment e	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund	- 981.99	:
2632 3321 3325 To record P ⁱ investment e <u>Fund 100 G</u> Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description	- 981.99	- - 981.99
2632 3321 3325 To record P' investment e <u>Fund 100 G</u> <u>Account #</u> 7200/310 3323	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services	- 981.99	981.99
2632 3321 3325 To record P' investment e <u>Fund 100 G</u> <u>Account #</u> 7200/310 3323 To record ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as	- 981.99	981.99
2632 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	- 981.99	981.99
2632 3321 3325 To record P' investment e <u>Fund 100 G</u> <u>Account #</u> 7200/310 3323 To record ar provided in / <u>Fund 210 D</u>	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	- 981.99	- - 981.99
2632 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in / Fund 210 D Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	- 981.99	981.99
2632 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	- 981.99	- - 981.99
2632 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	- 981.99 -	981.99
2632 3321 3325 To record P ¹ investment e <u>Fund 100 G</u> <u>Account #</u> 7200/310 3323 To record ar provided in <i>J</i> <u>Fund 210 D</u> <u>Account #</u> 9200/710 9200/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 981.99 - - - -	981.99
2632 3321 3325 To record P' investment of <u>Fund 100 G</u> <u>Account #</u> 7200/310 3323 To record ar provided in // <u>Fund 210 D</u> <u>Account #</u> 9200/720 9200/730 9299/761	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 981.99 - - - - - -	981.99
2632 3321 3325 To record P' investment e <u>Fund 100 G</u> <u>Account #</u> 7200/310 3323 To record ar provided in / <u>Fund 210 D</u> <u>Account #</u> 9200/720 9200/720 9209/761 2210	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 981.99 - - - - - - - - - - - - -	981.99
2632 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 981.99 - - - - - - - - - - -	- - 981.99
2632 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- 981.99 - - - - - - - - - - -	- - 981.99
2632 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 981.99 - - - - - - - - - -	- - 981.99
2632 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- 981.99 - - - - - - - - -	- - 981.99 - - - - -
2632 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 981.99 - - - - - - - - - -	- - 981.99 - - - - -
2632 3321 3325 To record P ¹ investment e <u>Fund 100 G</u> <u>Account #</u> 7200/310 3323 To record ar provided in / <u>Fund 210 D</u> <u>Account #</u> 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 981.99 - - - - - - - - -	- - 981.99 - - - -
2632 3321 3325 To record P' investment e <u>Fund 100 G</u> <u>Account #</u> 7200/310 3323 To record ar provided in / <u>Fund 210 D</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment	- 981.99 - - - - - - - - - -	- - 981.99
2632 3321 3325 To record P' investment e <u>Fund 100 G</u> <u>Account #</u> 7200/310 3323 To record ar provided in / <u>Fund 210 D</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- 981.99 - - - - - - - - -	- - 981.99
2632 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 981.99	- - 981.99
2632 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		- - 981.99
2632 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in / Fund 210 D Account # 9200/720 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refi agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 981.99 - - - - - - - - - - -	- - 981.99 - - - - - -
2632 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in / Fund 210 D Account # 9200/720 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refi agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 981.99 - - - - - - - -	
2632 3321 3325 To record P ¹ investment e Fund 100 G <u>Account #</u> 7200/310 3323 To record ar provided in / Fund 210 D <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. <u>Reconciliati</u> Beginning fu Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 981.99 - - - - - - - - -	
2632 3321 3325 To record P' investment e Fund 100 G <u>Account #</u> 7200/310 323 To record ar provided in / Fund 210 D <u>Account #</u> 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. <u>Reconciliati</u> Beginning fu Plus: CO&DS	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 981.99	- - 981.99 - - - - - -
2632 3321 3325 To record P' investment of Fund 100 G <u>Account #</u> 7200/310 3323 To record ar provided in / Fund 210 D <u>Account #</u> 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. <u>Reconciliati</u> Beginning fu	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld	- 981.99	- - - - - - - - - - - - - - - - - -
2632 3321 3325 To record P' investment e Fund 100 G <u>Account #</u> 7200/310 3323 To record ar provided in / Fund 210 D <u>Account #</u> 9200/720 9200/	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld interest (revenue on withheld MVLR)	- 981.99	- - - - - - - - - - - - - - - - - - -
2632 3321 3325 To record P' investment e Fund 100 G <u>Account #</u> 7200/310 3323 To record ar provided in / Fund 210 D <u>Account #</u> 9200/720 9200/	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: swithheld therest (revenue on withheld MVLR) led bond proceeds	- 981.99	-
2632 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&D2 Bond in Refunc Premiu Less:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: swithheld therest (revenue on withheld MVLR) led bond proceeds	- 981.99	981.99
2632 3321 3325 To record P ¹ investment e Fund 100 G Account # 7200/310 3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/720 9200/730 9299/61 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Beginning fu Plus: CO&D: Bond in Refunce Premiu Less: Princip	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and aamings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld form MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld hererest (revenue on withheld MVLR) led bond proceeds m on refunded bonds	- 981.99 - - - - - - - - - -	981.99
2632 3321 3325 To record P' investment e Fund 100 G <u>Account #</u> 7200/310 3323 To record ar provided in / Fund 210 D <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Beginning fu Plus: CO&D: Bond in Refunc. Premiu Less: Princip Interes	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and samings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow in balance as provided in prior school year S withheld therest (revenue on withheld MVLR) led bond proceeds im on refunded bonds al payments	- 981.99	981.99
2632 3321 3325 To record P' investment of Fund 100 G Account # 7200/310 3323 To record ar provided in / Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Beginning fu Plus: CO&D: Bond in Refunc Premiu Less: Princip Interes Dues a	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and aarnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld hererest (revenue on withheld MVLR) led bond proceeds m on refunded bonds al payments t expenditure	- 981.99	981.99
2632 3321 3325 To record P' investment of Fund 100 G <u>Account #</u> 7200/310 3323 To record ar provided in // Fund 210 D <u>Account #</u> 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. <u>Reconciliati</u> Beginning fu Plus: CO&DC Bond in Refunc Premiu Less: Princip Interes Dues a Payme	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and samings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld terest (revenue on withheld MVLR) led bond proceeds im on refunded bonds al payments t expenditure ind fees (fees on bond interest above)	- 981.99	981.99
2632 3321 3325 To record P' investment of Fund 100 G <u>Account #</u> 7200/310 3323 To record ar provided in / Fund 210 D <u>Account #</u> 9200/720 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. <u>Reconciliati</u> Beginning fu Plus: CO&D: Bond in Refunc Premiu Less: Princip Interess Dues a Payme Dues a	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld heterest (revenue on withheld MVLR) led bond proceeds m on refunded bonds al payments t expenditure ind fees (fees on bond interest above) ints to refunded bonds escrow agent	- 981.99	981.99
2632 3321 3325 To record P' investment of Fund 100 G <u>Account #</u> 7200/310 3323 To record ar provided in / Fund 210 D <u>Account #</u> 9200/720 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. <u>Reconciliati</u> Beginning fu Plus: CO&D: Bond in Refunc Premiu Less: Princip Interess Dues a Payme Dues a	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld therest (revenue on withheld MVLR) led bond proceeds m on refunded bonds al payments t expenditure ind fees (fees on bond interest above) nts to refunded bonds escrow agent ind fees on refunded bonds (admin and underwriter fees) nt on refunded bonds	- 981.99	981.99
2632 3321 3325 To record P' investment of Fund 100 G Account # 7200/310 3323 To record ar provided in / Fund 210 D Account # 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&D: Bond in Refunc Premiu Less: Princips Interess Dues a Payme Dues a Discou	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld therest (revenue on withheld MVLR) led bond proceeds m on refunded bonds al payments t expenditure ind fees (fees on bond interest above) nts to refunded bonds escrow agent ind fees on refunded bonds (admin and underwriter fees) nt on refunded bonds		981.99

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 **Charlotte County School District** Entries resulting from bond issuance and refunding: Debit Credit Fund 310 Capital Projects, COBI Bonds Description Account # 11XX Cash 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/891 Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds 3711 3791 No new money bond issues for the 2021-22 fiscal year. Fund 210 Debt Service Current Bond Refunding Description Account # 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 Sale of Refunding Bonds 3715 3792 Premium on Sale of Refunding Bonds 2210 Accrued Interest Payable (Sinking Fund Accruals) No current refunding for the 2021-22 fiscal year. Fund 210 Debt Service Advance Bond Refunding Description Account # Cash with Fiscal/Service Agents 1114 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds 9299/892 Sale of Refunding Bonds 3715 Premium on Sale of Refunding Bonds 3792 2210 Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding for the 2021-22 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Description Account # 11XX Cash 2210 Accrued Interest Payable No accrued interest for the 2020-21 fiscal year. Year-end entries: Debit Credit Fund 360 Capital Projects, CO&DS Account # 11XX Description Cash 1220 Due from Other Agencies 648.235.52 9200/730 Dues and Fees (Administrative expense) 739.09 9200/710 Interest 2632 Deferred Revenues - Unavailable 525 16 CO&DS Distributed 3321 643,799.94 3325 Interest on Undistributed CO&DS 4.649.51 To record CO&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year 2632 CO&DS Distributed 3321 Interest on Undistributed CO&DS 3325 To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 100 General Fund Description Account # Professional and Technical Services 9.804.06 7200/310 9,804.06 CO&DS Withheld for Administration 3323 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 210 Debt Service, SBE/COBI Bonds Account # Description Redemption of Principal 9200/710 9200/720 Interest SBA Sinking Fund Administration Fees 9200/730 9299/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Pavable Cash with Fiscal/Service Agents 1114 3322 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings 3326 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 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

Less

Clay County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2021-22 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds		-
2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
2210	Accided interest Payable (Sinking Fund Accidats)		-
No current re	efunding for the 2021-22 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		_
2210	Accided interest (ayable (onining i unu Accidats)		-
No advance	bond refunding for the 2021-22 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	Debit	Credit
		BODI	oroun
	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	1,462,518.65	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	1,733.22	
3200/110			
2632			1 221 55
2632 3321	Deferred Revenues - Unavailable		1,231.55 1,452,116,88
3321	Deferred Revenues - Unavailable CO&DS Distributed		1,452,116.88
3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		
3321 3325	Deferred Revenues - Unavailable CO&DS Distributed		1,452,116.88
3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	-	1,452,116.88
3321 3325 To record C0	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	-	1,452,116.88
3321 3325 To record C0 2632	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	1,452,116.88
3321 3325 To record Co 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		1,452,116.88
3321 3325 To record Co 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and		1,452,116.88
3321 3325 To record Co 2632 3321 3325 To record Ph	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.		1,452,116.88
3321 3325 To record Co 2632 3321 3325 To record PV investment e Fund 100 G	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and armings. eneral Fund		1,452,116.88
3321 3325 To record Co 2632 3321 3325 To record P\ investment e <u>Fund 100 Go</u> <u>Account #</u>	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.	-	1,452,116.88
3321 3325 To record Co 2632 3321 3325 To record PV investment e Fund 100 G	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description	- 22,991.25	1,452,116.88
3321 3325 To record CO 2632 3321 3325 To record PN investment e <u>Fund 100 Gr</u> <u>Account #</u> 7200/310 3323	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and armings. eneral Fund Description Professional and Technical Services	- 22,991.25	1,452,116.88 10,903.44 - -
3321 3325 To record CO 2632 3321 3325 To record P\ investment e <u>Fund 100 Gr</u> <u>Account #</u> 7200/310 3323 To record an	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- 22,991.25	1,452,116.88 10,903.44 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e <u>Fund 100 Gr</u> <u>Account #</u> 7200/310 3323 To record an provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and armings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as virticle XII, Section 9, Subsection (d) of the Florida Constitution.	- 22,991.25	1,452,116.88 10,903.44 - -
3321 3325 To record Co 2632 3321 3325 To record PV investment e <u>Fund 100 Gr</u> <u>Account #</u> 7200/310 3323 To record an provided in <i>A</i> <u>Fund 210 Do</u>	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	- 22,991.25	1,452,116.88 10,903.44 - -
3321 3325 To record CO 2632 3321 3325 To record P\ investment e <u>Fund 100 Gr</u> <u>Account #</u> 7200/310 3323 To record an provided in A <u>Fund 210 De</u> <u>Account #</u>	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and armings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as virticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description		1,452,116.88 10,903.44 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e <u>Fund 100 Gr</u> <u>Account #</u> 7200/310 3323 To record an provided in <i>P</i> <u>Fund 210 De</u> <u>Account #</u> 9200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as vrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	55,000.00	1,452,116.88 10,903.44 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	55,000.00 3,450.00	1,452,116.88 10,903.44 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e <u>Fund 100 Gr</u> <u>Account #</u> 7200/310 3323 To record an provided in <i>P</i> <u>Fund 210 De</u> <u>Account #</u> 9200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS // Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	55,000.00	1,452,116.88 10,903.44 - -
3321 3325 To record CO 2632 3321 3325 To record P investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS // Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as vitcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	55,000.00 3,450.00 21.47	1,452,116.88 10,903.44 - -
3321 3325 To record CO 3321 3325 To record P investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 Du Account # 9200/710 9200/730 9299/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS // Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	55,000.00 3,450.00 21.47	1,452,116.88 10,903.44 - -
3321 3325 To record C0 2632 3321 3325 To record PV investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	55,000.00 3,450.00 21.47	1,452,116.88 10,903.44 - -
3321 3325 To record CO 2632 3321 3325 To record P\ investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 1114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and armings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as virticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	55,000.00 3,450.00 21.47	1,452,116.88 10,903.44 - - 22,991.25
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/730 9299/761 2210 1114 3322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and armings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	55,000.00 3,450.00 21.47	1,452,116.88 10,903.44 - - 22,991.25 - 57,641.87
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	55,000.00 3,450.00 21.47	1,452,116.88 10,903.44 - - 22,991.25 - 57,641.87 4.83
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	55,000.00 3,450.00 21.47	1,452,116.88 10,903.44 - - 22,991.25 - 57,641.87 4.83
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	55,000.00 3,450.00 21.47	1,452,116.88 10,903.44 - - 22,991.25 - 57,641.87 4.83
3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS //>//>/>/>/>/>//>/>//>//>//>//>//>//>/	55,000.00 3,450.00 21.47	1,452,116.88 10,903.44 - - 22,991.25 - 57,641.87 4.83
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 G <u>Account #</u> 7200/310 3323 To record an provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel. advance refu agent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and armings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	55,000.00 3,450.00 21.47	1,452,116.88 10,903.44 - - 22,991.25 - 57,641.87 4.83
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and armings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as virticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	55,000.00 3,450.00 21.47	1,452,116.88 10,903.44 - - 22,991.25 - 57,641.87 4.83 824.77
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance r	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and armings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	55,000.00 3,450.00 21.47	1,452,116.88 10,903.44 - - 22,991.25 - 57,641.87 4.83
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9299/761 2210 1114 3326 11XX To record de earnings, rel: advance refu advance refu agent. Beginning fu Plus:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	55,000.00 3,450.00 21.47	1,452,116.88 10,903.44 22,991.25 22,991.25 57,641.87 4.83 824.77 1,739.67
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/730 9209/761 2210 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Beginning fu Plus: CO&DS	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld	55,000.00 3,450.00 21.47	1,452,116.88 10,903.44 22,991.25 22,991.25 57,641.87 4.83 824.77 1,739.67 57,641.87
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel- advance refu agent. Beginning fu Plus: CO&DS Bond ir	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld therest (revenue on withheld MVLR)	55,000.00 3,450.00 21.47	1,452,116.88 10,903.44 22,991.25 22,991.25 57,641.87 4.83 824.77 1,739.67
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3326 11XX To record de earnings, rel- advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld iterest (revenue on withheld MVLR) ed bond proceeds	55,000.00 3,450.00 21.47	1,452,116.88 10,903.44 22,991.25 22,991.25 57,641.87 4.83 824.77 1,739.67 57,641.87
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel- advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld therest (revenue on withheld MVLR)	55,000.00 3,450.00 21.47	1,452,116.88 10,903.44 22,991.25 22,991.25 57,641.87 4.83 824.77 1,739.67 57,641.87
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3326 11XX To record de advance refu advance refu advance refu advance refu Beginning fu Plus: CO&DS Bond ir Refund Premiu Less:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Mutheld therest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds	55,000.00 3,450.00 21.47	1,452,116.88 10,903.44 - - 22,991.25 - 57,641.87 4.83 824.77 - 1,739.67 57,641.87 4.83 -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel. advance refu agent. Beginning fu Plus: CO&DS Bond in '' Refund Premiu Less: Principa	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS (* Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. est Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: M balance as provided in prior school year S withheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments	55,000.00 3,450.00 21.47	1,452,116.88 10,903.44 - - - - - - - - - - - - 57,641.87 4.83 824.77 - - - - - - - - - - - - - - - - - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/730 9209/761 2210 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principg Interest	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure	55,000.00 3,450.00 21.47	1,452,116.88 10,903.44 - - 22,991.25 - 57,641.87 4.83 824.77 - 1,739.67 57,641.87 4.83 -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest Dues a	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writele XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld tterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments : expenditure nd fees (fees on bond interest above)	55,000.00 3,450.00 21.47	1,452,116.88 10,903.44 - - - - - - - - - - - - - - - - - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel- advance refu agent. Refund Plus: CO&DS Bond ir Refund Premiu Less: Principi Interest Dues a Paymei	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure	55,000.00 3,450.00 21.47	1,452,116.88 10,903.44 - - - - - - - - - - - - - - - - - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel- advance refu advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principsi Interesti Dues a Paymen Dues a	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration noounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: mudial cash provided in prior school year S withheld tterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments rexpenditure ind fees (fees on bond interest above) ints to refunded bonds escrow agent	55,000.00 3,450.00 21.47	1,452,116.88 10,903.44 - - - - - - - - - - - - - - - - - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel- advance refu advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principsi Interesti Dues a Paymen Dues a	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments : expenditure nd fees (fees on bond interest above) nts to refunded bonds (admin and underwriter fees) nt on refunded bonds (admin and underwriter fees) nt on refunded bonds	55,000.00 3,450.00 21.47	1,452,116.88 10,903.44 - - - - - - - - - - - - - - - - - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interesti Dues a Paymei Dues a Discourt	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments : expenditure nd fees (fees on bond interest above) nts to refunded bonds (admin and underwriter fees) nt on refunded bonds (admin and underwriter fees) nt on refunded bonds	55,000.00 3,450.00 21.47	1,452,116.88 10,903.44 - - - - - - - - - - - 57,641.87 4.83 824.77 - - 57,641.87 4.83 - - - 55,000.00 3,450.00 21.47 - -

Citrus County School District Entries resulting from bond issuance and refunding: Debit Credit Fund 310 Capital Projects, COBI Bonds Description Account # 11XX Cash Dues and Fees (Issuance costs - underwriter's discount) 9200/730 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/891 Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds 3711 3791 No new money bond issues for the 2021-22 fiscal year. Fund 210 Debt Service Current Bond Refunding Description Account # 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 Sale of Refunding Bonds 3715 3792 Premium on Sale of Refunding Bonds 2210 Accrued Interest Payable (Sinking Fund Accruals) No current refunding for the 2021-22 fiscal year. Fund 210 Debt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Account # 1114 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds 9299/892 Sale of Refunding Bonds Premium on Sale of Refunding Bonds 3715 3792 2210 Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding for the 2021-22 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 11XX Cash Accrued Interest Payable 2210 No accrued interest for the 2020-21 fiscal year. Year-end entries: Debit Credit Fund 360 Capital Projects, CO&DS Account # Description 11XX Cash Due from Other Agencies Dues and Fees (Administrative expense) 1220 586 966 93 9200/730 669.23 9200/710 Interest 2632 Deferred Revenues - Unavailable 475.52 CO&DS Distributed 3321 582,950.58 3325 Interest on Undistributed CO&DS 4,210.06 To record CO&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year 2632 CO&DS Distributed 3321 3325 Interest on Undistributed CO&DS To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 100 General Fund Description Account # Professional and Technical Services 7200/310 8,877.42 8 877 42 3323 CO&DS Withheld for Administration To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9299/761 Payments to Refunding Bond Escrow Accrued Interest Payable 2210 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds 1114 3322 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 -

Columbia County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	apital Projects, COBI Bonds Description		
<u>Account #</u> 11XX	Description Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3711 3791	Premium on Sale of Bonds		-
	ey bond issues for the 2021-22 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2021-22 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
9299/892 3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2021-22 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued i	Accrued Interest Payable nterest for the 2020-21 fiscal year.		-
Year-end en		<u>Debit</u>	<u>Credit</u>
	apital Projects, CO&DS		
<u>Account #</u> 11XX	<u>Description</u> Cash		
1220	Due from Other Agencies	- 345,163.47	
9200/730	Dues and Fees (Administrative expense)	393.54	
9200/710	Interest		
0600	Deferred Revenues - Unavailable		279.63
2632			
3321	CO&DS Distributed		342,801.67
3321 3325	Interest on Undistributed CO&DS		342,801.67 2,475.71
3321 3325			,
3321 3325 To record CC 2632	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		,
3321 3325 To record CC 2632 3321	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		,
3321 3325 To record CC 2632 3321 3325	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS		,
3321 3325 To record CC 2632 3321 3325 To record PY	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and	-	,
3321 3325 To record CC 2632 3321 3325 To record PY investment e	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings.	-	,
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund	-	,
3321 3325 To record CC 2632 3321 3325 To record PY investment e <u>Fund 100 Ge</u> <u>Account #</u>	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description	-	,
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund	5,220.33	,
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services	5,220.33	2,475.71
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record am	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	-	2,475.71 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	- 5,220.33	2,475.71
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS // Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	-	2,475.71
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and amings. emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	5,220.33	2,475.71
3321 3325 To record CC 2632 3321 3325 To record PY investment e <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record an provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS // Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	5,220.33	2,475.71
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	- 5,220.33	2,475.71
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS // Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as utricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 5,220.33	2,475.71
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	5,220.33	2,475.71
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- 5,220.33	2,475.71
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings		2,475.71
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. ameral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 5,220.33	2,475.71
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	5,220.33	2,475.71
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	- 5,220.33	2,475.71
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	5,220.33	2,475.71
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 9200/720 9299/761 2210 1114 3322 2326 111X To record de earnings, rela advance refu agent.	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		2,475.71
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	- 5,220.33	2,475.71
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatii Beginning fui Plus:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	5,220.33	2,475.71
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: withheld		2,475.71
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatí Beginning ful Plus: CO&DS Bond in	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow		2,475.71
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record an provided in A Fund 210 De <u>Account #</u> 9200/710 9200/730 9209/761 2210 1114 3322 3326 1114 3322 3326 111XX To record de earnings, rela advance refu advance refu advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refundd	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: md balance as provided in prior school year S withheld terest (revenue on withheld MVLR)		2,475.71
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 9200/720 9209/761 9200/720 9209/761 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund. Premiu Less:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: swithheld tterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds		2,475.71
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatii Beginning fui Plus: CO&DS Bond in Refund Premiuu Less: Principa	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow for of activity in fund 210, Debt Service: withheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments		2,475.71 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatii Beginning fu Plus: CO&DS Bond in Refund Premiu Less: Principa Interest	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as CO&DS Withheld for Administration fees as CO&DS Expressional and Technical Services CO&DS Bettice. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: md balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure		2,475.71 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 9209/761 2210 9209/761 2210 9209/761 2210 9209/761 2210 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund. Premiun Less: Principa Interest Dues al	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: swithheld terest (revenue on withheld MVLR) ed bonds al payments expenditure nd fees (fees on bond interest above)		2,475.71 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9209/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 Sagent Reconciliation Refund Premiut Less: Principa Interest Dues an Paymen	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash abt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: a withheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent		2,475.71 - -
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322 9299/761 2210 1114 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues ar Paymer Dues ar	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: swithheld terest (revenue on withheld MVLR) ed bonds al payments expenditure nd fees (fees on bond interest above)		2,475.71
3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322 9299/761 2210 1114 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues ar Paymer Dues ar	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and amings. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as vitice XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: s withheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure ind fees (fees on bond interest above) ints to refunded bonds (admin and underwriter fees) it on refunded bonds		2,475.71

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Collier County School District

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
	pital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2021-22 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	, , ,		
No current re	funding for the 2021-22 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
2210	Accided Interest Payable (Sinking Fund Accidats)		-
No advance l	bond refunding for the 2021-22 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
INO accrued in	nterest for the 2020-21 fiscal year.		
Year-end ent	ries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	1,960,396.63	
9200/730	Dues and Fees (Administrative expense)	2,235.15	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		1,588.20
2632 3321	CO&DS Distributed		1,946,982.52
2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		
2632 3321 3325	CO&DS Distributed		1,946,982.52
2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	_	1,946,982.52
2632 3321 3325 To record CC	CO&DS Distributed Interest on Undistributed CO&DS	-	1,946,982.52
2632 3321 3325 To record CC 2632	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	1,946,982.52
2632 3321 3325 To record CC 2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		1,946,982.52
2632 3321 3325 To record CC 2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	1,946,982.52
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment et	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings.	-	1,946,982.52
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund		1,946,982.52
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description	- 29 649 48	1,946,982.52
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund	- 29,649.48	1,946,982.52
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest Fund Description Professional and Technical Services	- 29,649.48	1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration	- 29,649.48	1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as	29,649.48	1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	- 29,649.48	1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	29,649.48	1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u>	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SEE/COBI Bonds Description	- 29,649.48	1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings. Deferred Revenues - Unavailable, CO&DS disbursements, and armings. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 29,649.48	1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS CO&DS Withheld FOR ADD S CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	29,649.48	1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9299/761 2210	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Interest SBF/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 29,649.48	1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration vounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 29,649.48	1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest On Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	29,649.48	1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Description Rectaint from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	29,649.48	1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 11114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Description Recal and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 29,649.48	1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 29,649.48	1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, relations of the second s	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Description Recal and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 29,649.48	1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, relations of the second s	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld form MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 29,649.48	1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest Pund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year ming cash with fiscal agent to payments of refunded bonds escrow	- 29,649.48	1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3326 11XX To record del earnings, rela advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tited fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- 29,649.48	1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Beginning fur	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest Pund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year ming cash with fiscal agent to payments of refunded bonds escrow	- 29,649.48	1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, relation advance refut agent. Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow		1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment tited fees, reversal of accrued interest, and transfer of prior year ending cash with fiscal agent to payments of refunded bonds escrow		1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Beginning fur Plus: CO&DS Bond in	CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model for a service in prior school year withheld terest (revenue on withheld MVLR)	- 29,649.48	1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record CY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9290/761 2210 1114 3322 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunded	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash of service payments, MVLR withheld for debt service, investment tited fees, reversal of accrued interest, and transfer of prior year ending cash with fiscal agent to payments of refunded bonds escrow	29,649.48	1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record CY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9290/761 2210 1114 3322 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunded	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	29,649.48	1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record CY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds	- 29,649.48	1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record CY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Beginning fur Plus: CO&DS Bond in Refunde Premiure Less: Principa Interest	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure	- 29,649.48	1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Principa Interest Dues ar	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description externed the provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds I payments expenditure ind fees (fees on bond interest above)	29,649.48	1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/740 9200/730 9200/730 9200/740 9200/730 9200/740 9200	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: mutheld terest (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees (fees on bond interest above) its to refunded bonds escrow agent	29,649.48	1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9209/761 2210 1114 3326 11XX To record del earnings, rela advance refu agent. Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. intereal Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Dr of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure in fees on bond interest above) its to refunded bonds (admin and underwriter fees).	29,649.48	1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9209/761 2210 1114 3326 11XX To record del earnings, rela advance refu agent. Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure d fees on bond interest above) ts to refunded bonds (admin and underwriter fees) t on refunded bonds (admin and underwriter fees) t on refunded bonds	29,649.48	1,946,982.52 14,061.06 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3226 11XX To record del earnings, rela advance refu agent. Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar Plusc ar	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure d fees on bond interest above) ts to refunded bonds (admin and underwriter fees) t on refunded bonds (admin and underwriter fees) t on refunded bonds		1,946,982.52 14,061.06 - -

Dade County School District

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No now mon	Premium on Sale of Bonds ev bond issues for the 2021-22 fiscal year.		-
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2021-22 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	Accurate interest ayable (officing Fund Accurate)		-
No advance I	bond refunding for the 2021-22 fiscal year.		
	ebt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	Description Cash		
2210	Accrued Interest Payable	_	-
	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	13,458,577.56	
9200/730	Dues and Fees (Administrative expense)	16,946.47	
9200/710	Interest		
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		12,041.35 13,356,874.87
3325	Interest on Undistributed CO&DS		106,607.81
	D&DS disbursements, investment earnings, and treasury fees.		100,001.01
2632	Deferred Revenues - Unavailable - Prior Year		
		-	
3321	CO&DS Distributed	-	-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	-	-
3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		
3321 3325 To record PY investment ea	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	:
3321 3325 To record PY investment ea	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	:
3321 3325 To record PY investment ea Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		:
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services	- 224,795.70	:
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- 224,795.70	- - 224,795.70
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	- 224,795.70	- - 224,795.70
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- 224,795.70	- - 224,795.70
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record arr provided in A	CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	- 224,795.70	- - 224,795.70
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	- 224,795.70	- - 224,795.70
3321 3325 To record PY nvestment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	1,125,000.00	- - 224,795.70
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. ameral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest	1,125,000.00 306,450.00	- - 224,795.70
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. ameral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. attice XII, Section 9, Subsection (d) of the Florida Constitution. Attice SEE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,125,000.00 306,450.00 501.75	- - 224,795.70
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,125,000.00 306,450.00	224,795.70
3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,125,000.00 306,450.00 501.75	- - 224,795.70
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,125,000.00 306,450.00 501.75	- - 224,795.70 - 1,404,709.43
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/720 9209/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	1,125,000.00 306,450.00 501.75	
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A	CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,125,000.00 306,450.00 501.75	1,404,709.43
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,125,000.00 306,450.00 501.75	- 1,404,709.43 117.83
3321 3325 To record PY investment ex- Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	1,125,000.00 306,450.00 501.75	- 1,404,709.43 117.83
3321 3325 To record PY investment ex- Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 9200/730 9299/761 2210 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	1,125,000.00 306,450.00 501.75	- 1,404,709.43 117.83
3321 3325 To record PY investment ex- Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 9200/730 9299/761 2210 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	1,125,000.00 306,450.00 501.75	- 1,404,709.43 117.83
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 9210 1114 3322 3326 111X To record del earnings, rela advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,125,000.00 306,450.00 501.75	- 1,404,709.43 117.83
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 9210 1114 3322 3326 111X To record del earnings, rela advance refu agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,125,000.00 306,450.00 501.75	1,404,709.43 117.83 27,124.49
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatie Beginning fun	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,125,000.00 306,450.00 501.75	- 1,404,709.43 117.83
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 1114 3322 1114 3322 1114 3326 111X To record del earnings, rela advance refu agent. Reconciliatio Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,125,000.00 306,450.00 501.75	- 1,404,709.43 117.83 27,124.49 153,609.07
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 9200/730 9299/761 2210 1114 3322 3326 111X To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ated balance as provided in prior school year	1,125,000.00 306,450.00 501.75	1,404,709.43 117.83 27,124.49
3321 3325 To record PY investment ex- Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 9200/730 9000/730 9200	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR)	1,125,000.00 306,450.00 501.75	- 1,404,709.43 117.83 27,124.49 153,609.07 1,404,709.43
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 Sage refu advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunded	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ated balance as provided in prior school year	1,125,000.00 306,450.00 501.75	- 1,404,709.43 117.83 27,124.49 153,609.07 1,404,709.43
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 Sage refu advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunded	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: a withheld terest (revenue on withheld MVLR) ed bond proceeds	1,125,000.00 306,450.00 501.75	- 1,404,709.43 117.83 27,124.49 153,609.07 1,404,709.43
3321 3325 To record PY investment ex- Fund 100 Ge Account # 7200/310 3323 To record am- provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/720 9200/720 9200/720 9200/720 9200/720 9200/720 9200/720 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. buscription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: at balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds al payments	1,125,000.00 306,450.00 501.75	1,404,709.43 117.83 27,124.49 153,609.07 1,404,709.43 117.83 - - 1,125,000.00
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 9210 1114 3322 3326 1114 3322 3326 1114 3322 To record del earnings, rela advance refu agent. Reconciliatio Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ritice XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: a withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure	1,125,000.00 306,450.00 501.75	- 1,404,709.43 117.83 27,124.49 153,609.07 1,404,709.43 117.83 - - 1,125,000.00 306,450.00
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 9200/730 9299/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interal Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year is withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds al payments expenditure nd fees (fees on bond interest above)	1,125,000.00 306,450.00 501.75	1,404,709.43 117.83 27,124.49 153,609.07 1,404,709.43 117.83 - - 1,125,000.00
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 111X To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: a withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds al payments expenditure hd fees (fees on bond interest above) ths to refunded bonds escrow agent	1,125,000.00 306,450.00 501.75	- 1,404,709.43 117.83 27,124.49 153,609.07 1,404,709.43 117.83 - - 1,125,000.00 306,450.00
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 111X To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ritice XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: metabalance as provided in prior school year is withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds al payments expenditure and fees on bond interest above) ths to refunded bonds (admin and underwriter fees)	1,125,000.00 306,450.00 501.75	- 1,404,709.43 117.83 27,124.49 153,609.07 1,404,709.43 117.83 - - 1,125,000.00 306,450.00
3321 3325 To record PY investment ex- Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3328 Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. et Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Den of activity in fund 210, Debt Service: a withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds al payments expenditure d fees on bond interest above) tis to refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) at on refunded bonds to on funded bonds	1,125,000.00 306,450.00 501.75	- 1,404,709.43 117.83 27,124.49 153,609.07 1,404,709.43 117.83 - - 1,125,000.00 306,450.00

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Desoto County School District

Entries resulting from bond issuance and refunding: Debit Credit Fund 310 Capital Projects, COBI Bonds Description Account # 11XX Cash 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/891 Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds 3711 3791 No new money bond issues for the 2021-22 fiscal year. Fund 210 Debt Service Current Bond Refunding Description Account # 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 Sale of Refunding Bonds 3715 3792 Premium on Sale of Refunding Bonds 2210 Accrued Interest Payable (Sinking Fund Accruals) No current refunding for the 2021-22 fiscal year. Fund 210 Debt Service Advance Bond Refunding Account # Description 1114 Cash with Fiscal/Service Agents 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/892 Discounts on Refunding Bonds 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 2021-22 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Description Account # 11XX Cash Accrued Interest Payable 2210 No accrued interest for the 2020-21 fiscal year. Year-end entries: Debit Credit Fund 360 Capital Projects, CO&DS **Description** Account # 11XX Cash 1220 Due from Other Agencies 154,004.58 9200/730 Dues and Fees (Administrative expense) 175.59 9200/710 Interest Deferred Revenues - Unavailable 2632 124.76 3321 CO&DS Distributed 152 950 80 Interest on Undistributed CO&DS 1,104.61 3325 To record CO&DS disbursements, investment earnings, and treasury fees. 2632 Deferred Revenues - Unavailable - Prior Year 3321 CO&DS Distributed 3325 Interest on Undistributed CO&DS To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 100 General Fund Account # Description Professional and Technical Services 2.329.20 7200/310 CO&DS Withheld for Administration 2 329 20 3323 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees Pavments to Refunding Bond Escrow 9299/761 Accrued Interest Payable 2210 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds 1114 3322 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 -

Dixie County School District

Fundaria -	King from bond icourses and activations	D-11	A
	Iting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwiner's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2021-22 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2021-22 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	Description		
<u>Account #</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 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
-210	AUGUEU III.EIESI F AYADIE (OIIIKIIY FUILU AUGUUUS)		-
No advance	bond refunding for the 2021-22 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	Debit	Credit
	apital Projects, CO&DS	DONE	<u>oroun</u>
<u>Account #</u> 11XX	<u>Description</u> Cash	_	
1220	Due from Other Agencies	- 56,397.13	
		00,001.10	
9200/730	Dues and Fees (Administrative expense)	92.35	
	Interest	92.35	
9200/710 2632	Interest Deferred Revenues - Unavailable	92.35	65.62
9200/710 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed	92.35	55,842.87
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	92.35	55,842.87
9200/730 9200/710 2632 3321 3325 To record C0	Interest Deferred Revenues - Unavailable CO&DS Distributed	92.35	
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	92.35 -	55,842.87
9200/710 2632 3321 3325 To record C(2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	92.35	55,842.87
9200/710 2632 3321 3325 To record CC 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	92.35	55,842.87
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PN	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and	92.35	55,842.87
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record P\ investment e	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	92.35	55,842.87
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record P\ investment e	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund	92.35	55,842.87
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record P\ investment e Fund 100 Ge Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and armings. Eneral Fund Description	-	55,842.87
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Eneral Fund Description Professional and Technical Services	92.35 - 1,225.08	55,842.87 580.99 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	-	55,842.87
9200/710 2632 3321 3325 To record C(2632 3321 3325 To record P\ investment e Fund 100 Gr <u>Account #</u> 7200/310 3323 To record an	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services	-	55,842.87 580.99 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	55,842.87 580.99 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record P\ investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	-	55,842.87 580.99 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	55,842.87 580.99 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	- 1,225.08	55,842.87 580.99 - -
9200/710 2632 3321 3325 To record C(2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 1,225.08 24,000.00	55,842.87 580.99 - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record P investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as irticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 1,225.08 24,000.00 1,200.00	55,842.87 580.99 - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record P investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record an provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/720 9200/720 9209/761 2210	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 1,225.08 24,000.00 1,200.00 15.52	55,842.87 580.99 - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 1,225.08 24,000.00 1,200.00 15.52	55,842.87 580.99 - - 1,225.08
9200/710 2632 3321 3325 To record CC 2632 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 1,225.08 24,000.00 1,200.00 15.52	55,842.87 580.99 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- 1,225.08 24,000.00 1,200.00 15.52	55,842.87 580.99 - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 1,225.08 24,000.00 1,200.00 15.52	55,842.87 580.99 - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/710 9200/730 9	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- 1,225.08 24,000.00 1,200.00 15.52	55,842.87 580.99 - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record P investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/710 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	- 1,225.08 24,000.00 1,200.00 15.52	55,842.87 580.99 - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record P investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- 1,225.08 24,000.00 1,200.00 15.52	55,842.87 580.99 - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record PN investment e Fund 100 Gr <u>Account #</u> 7200/310 3323 To record an provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- 1,225.08 24,000.00 1,200.00 15.52	55,842.87 580.99 - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/710 9200/710 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, rel: advance refu agent. Reconciliati	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 1,225.08 24,000.00 1,200.00 15.52	55,842.87 580.99 - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/710 9200/710 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, rel: advance refu agent. Reconciliati	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Con of activity in fund 210, Debt Service:	- 1,225.08 24,000.00 1,200.00 15.52	55,842.87 580.99 - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/720 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliatii Beginning fu Plus:	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Con of activity in fund 210, Debt Service:	- 1,225.08 24,000.00 1,200.00 15.52	55,842.87 580.99 - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 2010 De Account # 9200/710 9200	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210. Debt Service: withheld terest (revenue on withheld MVLR)	- 1,225.08 24,000.00 1,200.00 15.52	55,842.87 580.99 - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 1114 3322 To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	- 1,225.08 24,000.00 1,200.00 15.52	55,842.87 580.99 - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 Sagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210. Debt Service: withheld terest (revenue on withheld MVLR)	- 1,225.08 24,000.00 1,200.00 15.52	55,842.87 580.99 - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/70 920	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as utricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds	- 1,225.08 24,000.00 1,200.00 15.52	55,842.87 580.99 - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliatii Beginning fu Plus: CO&DS Bond in Refund Premiu Less: Principa	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest OC&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description grunt Earnings Cash Description accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210. Debt Service: In d balance as provided in prior school year Swithheld terest (revenue on withheld MVLR) ed bond proceeds in on refunded bonds al payments	- 1,225.08 24,000.00 1,200.00 15.52	55,842.87 580.99 - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PN investment e Fund 100 Gr <u>Account #</u> 7200/310 3323 To record an <i>P</i> Fund 210 Dr <u>Account #</u> 9200/710 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu Less: Principa Interest	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Bescription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210. Debt Service: withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure	- 1,225.08 24,000.00 1,200.00 15.52	55,842.87 580.99 - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an A Fund 210 De Account # 9200/730 9209/761 2210 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, rel- advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiui Less: Principa Interest Dues a	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest OC&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description grunt Earnings Cash Description accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210. Debt Service: In d balance as provided in prior school year Swithheld terest (revenue on withheld MVLR) ed bond proceeds in on refunded bonds al payments	- 1,225.08 24,000.00 1,200.00 15.52	55,842.87 580.99 - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliatii Beginning fu Plus: CO&DS Bond in Refund Premiu Less: Principa Interest Dues a Paymen	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for Abet service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210. Debt Service: nd balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above)	- 1,225.08 24,000.00 1,200.00 15.52	55,842.87 580.99 - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 Eucont de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu Less: Principa Interest Dues ai Paymen Dues ai	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for ABER/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow for of activity in fund 210. Debt Service: and balance as provided in prior school year Swithheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds al payments expenditure nd fees (fees on bond interest above) tto to refunded bonds (admin and underwriter fees) tt on refunded bonds	- 1,225.08 24,000.00 1,200.00 15.52	55,842.87 580.99 - - - - - - - - - - - - - - - - - -

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Duval County School District

Entries resu	Ilting from bond issuance and refunding:	Debit	Credit
		<u></u>	<u></u>
	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2021-22 fiscal year.		
Fund 210 D	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2021-22 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	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 2021-22 fiscal year.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	interest for the 2020-21 fiscal year.		
Year-end en	tries:	Debit	Credit
			<u></u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	<u>Description</u>		
11XX	Cash	-	
1220	Due from Other Agencies	4,476,780.74	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	5,104.22	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		3 626 82
2632 3321	Deferred Revenues - Unavailable		3,626.82 4 446 148 16
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		3,626.82 4,446,148.16 32,109.98
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		4,446,148.16
3321 3325	CO&DS Distributed		4,446,148.16
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		4,446,148.16
3321 3325 To record C0	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		4,446,148.16
3321 3325 To record Co 2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	4,446,148.16
3321 3325 To record Co 2632 3321 3325 To record P ¹	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and	-	4,446,148.16
3321 3325 To record Co 2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and	-	4,446,148.16
3321 3325 To record Co 2632 3321 3325 To record P ¹	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.	·	4,446,148.16
3321 3325 To record Co 2632 3321 3325 To record P' investment e Fund 100 G	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.		4,446,148.16
3321 3325 To record Co 2632 3321 3325 To record P ¹ investment e <u>Fund 100 G</u> <u>Account #</u>	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description	-	4,446,148.16
3321 3325 To record Co 2632 3321 3325 To record P' investment e Fund 100 G	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.	- 67,707.84	4,446,148.16
3321 3325 To record C0 2632 3321 3325 To record P ¹ investment e <u>Fund 100 G</u> <u>Account #</u> 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services	- 67,707.84	4,446,148.16 32,109.98 - -
3321 3325 To record C0 2632 3321 3325 To record P ¹ investment e <u>Fund 100 G</u> <u>Account #</u> 7200/310 3323 To record an	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- 67,707.84	4,446,148.16 32,109.98 - -
3321 3325 To record Cd 2632 3321 3325 To record PV investment e Fund 100 G Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	- 67,707.84	4,446,148.16 32,109.98 - -
3321 3325 To record Cd 2632 3321 3325 To record P investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 D	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	- 67,707.84	4,446,148.16 32,109.98 - -
3321 3325 To record CO 2632 3321 3325 To record P ^N investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Intricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	- 67,707.84	4,446,148.16 32,109.98 - -
3321 3325 To record C0 2632 3321 3325 To record P ¹ investment e <u>Fund 100 G</u> <u>Account #</u> 7200/310 3323 To record an provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	- 67,707.84	4,446,148.16 32,109.98 - -
3321 3325 To record CO 2632 3321 3325 To record P ^N investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. EDESCRIPTION Redemption of Principal	- 67,707.84	4,446,148.16 32,109.98 - -
3321 3325 To record C0 2632 3321 3325 To record P ¹ investment e <u>Fund 100 G</u> <u>Account #</u> 7200/310 3323 To record an provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and interest on Undistributed CO&DS CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	- 67,707.84 - - -	4,446,148.16 32,109.98 - -
3321 3325 To record C0 2632 3321 3325 To record P ⁵ investment e <u>Fund 100 G</u> <u>Account #</u> 7200/310 3323 To record an provided in <i>A</i> <u>Fund 210 Du</u> <u>Account #</u> 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and Interest on Undistributed CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 67,707.84 - - - - - - - - - - -	4,446,148.16 32,109.98 - -
3321 3325 To record Cd 2632 3321 3325 To record P ^N investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 67,707.84 - - - - - - - - - - -	4,446,148.16 32,109.98 - -
3321 3325 To record C0 2632 3321 3325 To record P ^N investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- 67,707.84 - - - - - - - - - - -	4,446,148.16 32,109.98 - -
3321 3325 To record C0 2632 3321 3325 To record P ^N investment e Fund 100 G <u>Account #</u> 7200/310 3323 To record an provided in A Fund 210 De <u>Account #</u> 9200/730 9299/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Co&DS Distributed CO&DS Co&DS Distributed CO&DS Co&DS Witheld For Advantation Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 67,707.84	4,446,148.16 32,109.98 - -
3321 3325 To record CO 2632 3321 3325 To record P ^N investment e Fund 100 G <u>Account #</u> 7200/310 3323 To record an provided in A Fund 210 De <u>Account #</u> 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS Distributed CO&DS CO&DS Distributed CO&DS CO&DS Witheld For Administration Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash		4,446,148.16 32,109.98 - -
3321 3325 To record CO 2632 3321 3325 To record P ^N investment e Fund 100 G <u>Account #</u> 7200/310 3323 To record an provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS Distributed CO&DS CO&DS Distributed CO&DS CO&DS Withield CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 67,707.84	4,446,148.16 32,109.98 - -
3321 3325 To record C0 2632 3321 3325 To record P ¹ investment e Fund 100 G <u>Account #</u> 7200/310 3323 To record an provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and marnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash		4,446,148.16 32,109.98 - -
3321 3325 To record CO 2632 3321 3325 To record P ^N investment e Fund 100 G <u>Account #</u> 7200/310 3323 To record an provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS Distributed CO&DS CO&DS Distributed CO&DS CO&DS Withield CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 67,707.84	4,446,148.16 32,109.98 - -
3321 3325 To record Cd 2632 3321 3325 To record P ^N investment e Fund 100 G <u>Account #</u> 7200/310 3323 To record an provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and marnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 67,707.84	4,446,148.16 32,109.98 - -
3321 3325 To record Cd 2632 3321 3325 To record P ^N investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and marnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 67,707.84	4,446,148.16 32,109.98 - -
3321 3325 To record Cd 2632 3321 3325 To record PN investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 67,707.84	4,446,148.16 32,109.98 - -
3321 3325 To record Cd 2632 3321 3325 To record PN investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and marings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 67,707.84	4,446,148.16 32,109.98 - -
3321 3325 To record C0 2632 3321 3325 To record P ¹ investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9299/761 2210 1114 3326 11XX To record de earnings, rel advance refu agent. Beginning fu Plus:	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 67,707.84	4,446,148.16 32,109.98 - -
3321 3325 To record CO 2632 3321 3325 To record P ^N investment e Fund 100 G <u>Account #</u> 7200/310 3323 To record an provided in A Fund 210 De <u>Account #</u> 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. <u>Reconciliati</u> Beginning fu Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and marings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 67,707.84	4,446,148.16 32,109.98 - -
3321 3325 To record Cd 2632 3321 3325 To record PV investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Du Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fus: CO&DS Bond ir	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 67,707.84	4,446,148.16 32,109.98 - -
3321 3325 To record Cd 2632 3321 3325 To record PV investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Du Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bbt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow		4,446,148.16 32,109.98 - -
3321 3325 To record Cd 2632 3321 3325 To record PV investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Du Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and earnings. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. Ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld iterest (revenue on withheld MVLR) ed bond proceeds		4,446,148.16 32,109.98 - -
3321 3325 To record Cd 2632 3325 To record P ¹ investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Beginning fu Plus: CO&DS Bond in Refund Premiu Less: Princip:	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and interest on Undistributed CO&DS disbursements, and marnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld tterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments	- 67,707.84	4,446,148.16 32,109.98 - -
3321 3325 To record Cd 2632 3321 3325 To record P ^N investment e Fund 100 G <u>Account #</u> 7200/310 3323 To record an provided in A Fund 210 De <u>Account #</u> 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. <u>Reconciliati</u> Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Princip: Interest	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS & Deferred Revenues - Unavailable, CO&DS disbursements, and iamings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as triticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld therest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments t expenditure	- 67,707.84	4,446,148.16 32,109.98 - -
3321 3325 To record Cd 2632 3321 3325 To record P ^N investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Princip: Interesi Dues a	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS & Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments t expenditure nd fees (fees on bond interest above)	- 67,707.84	4,446,148.16 32,109.98 - -
3321 3325 To record Cd 2632 3321 3325 To record PV investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Du Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Refund Plus: CO&DS Bond ir Refund Premiu Less: Principi Interes: Dues a Payme	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS & Deferred Revenues - Unavailable, CO&DS disbursements, and aamings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld therest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments t expenditure ind fees (fees on bond interest above) ints to refunded bonds escrow agent	- 67,707.84	4,446,148.16 32,109.98 - -
3321 3325 To record Cd 2632 3321 3325 To record PV investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Du Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principai Dues a Payme Dues a	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS of Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld therest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments t expenditure nd fees on bond interest above) ints to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees)	- 67,707.84	4,446,148.16 32,109.98 - -
3321 3325 To record Cd 2632 3321 3325 To record PV investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Du Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Princip: Interesi Dues a Payme Dues a Discourt	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS & Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld tterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments t expenditure nd fees (tees on bond interest above) nts to refunded bonds (admin and underwriter fees) nt on refunded bonds (admin and underwriter fees) nt on refunded bonds	- 67,707.84	4,446,148.16 32,109.98 - -
3321 3325 To record Cd 2632 3321 3325 To record PV investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Du Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principai Dues a Payme Dues a	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS & Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld tterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments t expenditure nd fees (tees on bond interest above) nts to refunded bonds (admin and underwriter fees) nt on refunded bonds (admin and underwriter fees) nt on refunded bonds	- 67,707.84	4,446,148.16 32,109.98 - -

Escambia County School District

	tion from hour discourses and referrations.		
	ting from bond issuance and refunding:	Debit	Credit
	pital Projects, COBI Bonds		
Fund STU Ca			
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		
			-
No new mone	ey bond issues for the 2021-22 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds		
	5	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	у (<mark>с</mark> ,		
Nie erwant ne	for the COOL OF fine large		
No current re	funding for the 2021-22 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		
2210	Autoria miletest rayable (Sinking runa Acciuals)		-
No advance I	bond refunding for the 2021-22 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash		
		-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end ent	ries:	Debit	Credit
Fund 260 Ca	pital Projects, CO&DS		
Fund 300 Ca	pital Projects, COADS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	1,389,404.70	
9200/730	Dues and Fees (Administrative expense)	1,825.63	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		1,297.21
3321	CO&DS Distributed		1,378,448.31
3325	Interest on Undistributed CO&DS		
0020			
To assess 000	NDO distances and a second second second the second frame		11,484.81
To record CC	&DS disbursements, investment earnings, and treasury fees.		11,484.81
			11,484.81
To record CC 2632	&DS disbursements, investment earnings, and treasury fees.	- -	11,484.81
		-	11,484.81 -
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS		- -
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	- -
2632 3321 3325	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	
2632 3321 3325 To record PY investment ea	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings.	-	
2632 3321 3325 To record PY	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings.	-	-
2632 3321 3325 To record PY investment ea Fund 100 Ge	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund	-	-
2632 3321 3325 To record PY investment ea <u>Fund 100 Ge</u> <u>Account #</u>	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description	- 24 217 14	-
2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings. neral Fund Description Professional and Technical Services	- 24,217.14	
2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings. <u>neral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	- 24,217.14	24,217.14
2632 3321 3325 To record PY investment ex <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	- 24,217.14	
2632 3321 3325 To record PY investment ex <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings. <u>neral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	- 24,217.14	
2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	- 24,217.14	
2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	- 24,217.14	
2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	- 24,217.14	
2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description		
2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	172,000.00	
2632 3321 3325 To record PY investment ex <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	172,000.00 43,400.00	
2632 3321 3325 To record PY investment ex <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees	172,000.00 43,400.00 78.89	
2632 3321 3325 To record PY investment ex <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	172,000.00 43,400.00	
2632 3321 3325 To record PY investment ex <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. <u>meral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees	172,000.00 43,400.00 78.89	
2632 3321 3325 To record PY investment ex <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	172,000.00 43,400.00 78.89	
2632 3321 3325 To record PY investment ea <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/730 9200/730 9299/761 2210 1114	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. <u>neral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	172,000.00 43,400.00 78.89	24,217.14
2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9209/761 2210 1114 3322	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. <u>neral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	172,000.00 43,400.00 78.89	24,217.14
2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	172,000.00 43,400.00 78.89	24,217.14 211,810.55 17.76
2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9209/761 2210 1114 3322	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. <u>neral Fund</u> Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	172,000.00 43,400.00 78.89	24,217.14
2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	172,000.00 43,400.00 78.89	24,217.14 211,810.55 17.76
2632 3321 3325 To record PYY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	172,000.00 43,400.00 78.89	24,217.14 211,810.55 17.76
2632 3321 3325 To record PY investment ex <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	172,000.00 43,400.00 78.89	24,217.14 211,810.55 17.76
2632 3321 3325 To record PY investment ex <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	172,000.00 43,400.00 78.89	24,217.14 211,810.55 17.76
2632 3321 3325 To record PY investment ex <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	172,000.00 43,400.00 78.89	24,217.14 211,810.55 17.76
2632 3321 3325 To record PY investment ea Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	172,000.00 43,400.00 78.89	24,217.14 211,810.55 17.76
2632 3321 3325 To record PY investment ea Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut agent.	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	172,000.00 43,400.00 78.89	24,217.14 211,810.55 17.76
2632 3321 3325 To record PY investment ea Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. <u>Reconciliation</u>	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	172,000.00 43,400.00 78.89	24,217.14 211,810.55 17.76 3,650.58
2632 3321 3325 To record PY investment ex- Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. <u>Reconciliatio</u> Beginning fur	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	172,000.00 43,400.00 78.89	24,217.14 211,810.55 17.76
2632 3321 3325 To record PYY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	172,000.00 43,400.00 78.89	24,217.14 211,810.55 17.76 3,650.58 21,755.33
2632 3321 3325 To record PY investment ex <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. <u>Reconciliatio</u> Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year heling cash with fiscal agent to payments of refunded bonds escrow model in prior school year withheld	172,000.00 43,400.00 78.89	24,217.14 211,810.55 17.76 3,650.58 21,755.33 211,810.55
2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. <u>Reconciliation</u> Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow bn of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR)	172,000.00 43,400.00 78.89	24,217.14 211,810.55 17.76 3,650.58 21,755.33
2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. <u>Reconciliation</u> Beginning fur Plus: CO&DS Bond in	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow bn of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR)	172,000.00 43,400.00 78.89	24,217.14 211,810.55 17.76 3,650.58 21,755.33 211,810.55
2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/720 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. <u>Reconciliation</u> Beginning fur Plus: CO&DS Bond im Refunded	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds	172,000.00 43,400.00 78.89	24,217.14 211,810.55 17.76 3,650.58 21,755.33 211,810.55
2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow bn of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR)	172,000.00 43,400.00 78.89	24,217.14 211,810.55 17.76 3,650.58 21,755.33 211,810.55
2632 3321 3325 To record PY investment ea Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. <u>Reconciliation</u> Beginning fur Plus: CO&DS Bond in Refundd Premiur Less:	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Do of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld erest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds	172,000.00 43,400.00 78.89	24,217.14 211,810.55 17.76 3,650.58 21,755.33 211,810.55 17.76
2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, relat advance refut agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year hding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds	172,000.00 43,400.00 78.89	24,217.14 211,810.55 17.76 3,650.58 21,755.33 211,810.55 17.76 -
2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, relat advance refut agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Do of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld erest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds	172,000.00 43,400.00 78.89	24,217.14 211,810.55 17.76 3,650.58 21,755.33 211,810.55 17.76
2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year hding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds	172,000.00 43,400.00 78.89	24,217.14 211,810.55 17.76 3,650.58 21,755.33 211,810.55 17.76 -
2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut agent. Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	172,000.00 43,400.00 78.89	24,217.14 211,810.55 17.76 3,650.58 21,755.33 211,810.55 17.76 - 172,000.00 43,400.00
2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principal Interest Dues ar Paymer	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure di fees (fees on bond interest above) ts to refunded bonds escrow agent	172,000.00 43,400.00 78.89	24,217.14 211,810.55 17.76 3,650.58 21,755.33 211,810.55 17.76 - 172,000.00 43,400.00
2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year valing cash with fiscal agent to payments of refunded bonds escrow Descrivity in fund 210, Debt Service: de balance as provided in prior school year withheld erest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure di fees on bond interest above) ts to refunded bonds escrow agent di fees on refunded bonds (admin and underwriter fees)	172,000.00 43,400.00 78.89	24,217.14 211,810.55 17.76 3,650.58 21,755.33 211,810.55 17.76 - 172,000.00 43,400.00
2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure di fees (fees on bond interest above) ts to refunded bonds escrow agent	172,000.00 43,400.00 78.89	24,217.14 211,810.55 17.76 3,650.58 21,755.33 211,810.55 17.76 - 172,000.00 43,400.00
2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: di balance as provided in prior school year withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure di fees on rofunded bonds escrow agent di fees on refunded bonds (admin and underwriter fees) t on refunded bonds	172,000.00 43,400.00 78.89	24,217.14 211,810.55 17.76 3,650.58 21,755.33 211,810.55 17.76 - 172,000.00 43,400.00
2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar Discourt	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: di balance as provided in prior school year withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure di fees on rofunded bonds escrow agent di fees on refunded bonds (admin and underwriter fees) t on refunded bonds	172,000.00 43,400.00 78.89	24,217.14 211,810.55 17.76 3,650.58 211,810.55 17.76 172,000.00 43,400.00 78.89
2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar Discourt	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: di balance as provided in prior school year withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure di fees on rofunded bonds escrow agent di fees on refunded bonds (admin and underwriter fees) t on refunded bonds	172,000.00 43,400.00 78.89	24,217.14 211,810.55 17.76 3,650.58 211,810.55 17.76 172,000.00 43,400.00 78.89

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Flagler County School District

Entries resulting from bond issuance and refunding: Debit Credit Fund 310 Capital Projects, COBI Bonds Description Account # 11XX Cash 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/891 Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds 3711 3791 No new money bond issues for the 2021-22 fiscal year. Fund 210 Debt Service Current Bond Refunding Description Account # 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 Sale of Refunding Bonds 3715 3792 Premium on Sale of Refunding Bonds 2210 Accrued Interest Payable (Sinking Fund Accruals) No current refunding for the 2021-22 fiscal year. Fund 210 Debt Service Advance Bond Refunding Description Account # Cash with Fiscal/Service Agents 1114 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/892 Discounts on Refunding Bonds 3715 Sale of Refunding Bonds Premium on Sale of Refunding Bonds 3792 2210 Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding for the 2021-22 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 11XX 2210 Accrued Interest Payable No accrued interest for the 2020-21 fiscal year. Credit <u>Debit</u> Year-end entries: Fund 360 Capital Projects, CO&DS Description Account # 11XX Cash 436.919.28 1220 Due from Other Agencies Dues and Fees (Administrative expense) 9200/730 581.75 9200/710 Interest 2632 Deferred Revenues - Unavailable 413.37 CO&DS Distributed Interest on Undistributed CO&DS 3321 433,427.93 3.659.73 3325 To record CO&DS disbursements, investment earnings, and treasury fees. 2632 Deferred Revenues - Unavailable - Prior Year 3321 CO&DS Distributed 3325 Interest on Undistributed CO&DS To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 100 General Fund Account # Description Professional and Technical Services 7.716.99 7200/310 7 716 99 3323 CO&DS Withheld for Administration To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9200/710 Redemption of Principal 70.000.00 9200/720 Interest 4,350.00 9200/730 SBA Sinking Fund Administration Fees 27.31 Pavments to Refunding Bond Escrow 9299/761 Accrued Interest Payable 2210 1114 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds 73,321.08 3322 3326 SBA Sinking Fund Earnings 6.15 11XX Cash 1.050.08 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 2,194.03 Plus: CO&DS withheld 73,321.08 Bond interest (revenue on withheld MVLR) 6.15 Refunded bond proceeds Premium on refunded bonds Less: Principal payments 70,000.00 4,350.00 Interest expenditure Dues and fees (fees on bond interest above) 27.31 Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) -Discount on refunded bonds Ending fund balance 1.143.95

Franklin County School District

Entries resul	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2021-22 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
9299/092 3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2021-22 fiscal year.		
	bt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description Cash with Fiscal/Service Agents		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
-			
No advance b	bond refunding for the 2021-22 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end ent	ries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	45,064.79	
		E4 00	
9200/730 9200/710	Dues and Fees (Administrative expense)	51.38	
9200/730 9200/710 2632	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable	51.38	36.51
9200/710 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed	51.38	44,756.43
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	51.38	
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed	51.38	44,756.43
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	51.38 -	44,756.43
9200/710 2632 3321 3325 To record CC 2632 3321	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	44,756.43
9200/710 2632 3321 3325 To record CC 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	44,756.43
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	44,756.43
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings.	-	44,756.43
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	44,756.43
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u>	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings.		44,756.43
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Eneral Fund Description	- 681.57	44,756.43
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as		44,756.43 323.23 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration		44,756.43 323.23 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as		44,756.43 323.23 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed Services CO&DS Withheld for Administration Interest on WVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBE/COBI Bonds Description		44,756.43 323.23 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal		44,756.43 323.23 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest		44,756.43 323.23 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal		44,756.43 323.23 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9299/761 2210	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees		44,756.43 323.23 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents		44,756.43 323.23 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed Services CO&DS Withheld for Administration Interest on Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds		44,756.43 323.23 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents		44,756.43 323.23 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed Services CO&DS Withheld for Administration Interest on Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash		44,756.43 323.23 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed Services CO&DS Withheld for Administration Interest on Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings		44,756.43 323.23 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refut	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment		44,756.43 323.23 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment thed fees, reversal of accrued interest, and transfer of prior year		44,756.43 323.23 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/740 9000 9000 9000 9000 9000 9000 9000 9	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment thed fees, reversal of accrued interest, and transfer of prior year		44,756.43 323.23 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/720 9200/720 9200/710 9200/720 9200	Interest Deferred Revenues - Unavailable Co&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year Co&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services Co&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment thed fees, reversal of accrued interest, and transfer of prior year noning cash with fiscal agent to payments of refunded bonds escrow		44,756.43 323.23 - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow		44,756.43 323.23 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut agent. Reconciliatio Beginning fur Plus: CO&DS	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment teted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model for activity in fund 210, Debt Service: withheld		44,756.43 323.23 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9209/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refun agent. Reconciliatio Beginning fur Plus: CO&DS Bond int	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow minding cash with fiscal agent to payments of refunded bonds escrow		44,756.43 323.23 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3223 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9209/761 2210 1114 3322 3326 111X To record deł earnings, rela advance refu agent. Reconciliatio Beginning fur Plus: CO&DS Bond ini Refunded	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow mithheld terest (revenue on withheld MVLR) ed bond proceeds		44,756.43 323.23 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3223 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9209/761 2210 1114 3322 3326 111X To record deł earnings, rela advance refu agent. Reconciliatio Beginning fur Plus: CO&DS Bond ini Refunded	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow minding cash with fiscal agent to payments of refunded bonds escrow		44,756.43 323.23 - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refut agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunda Premiur Less: Principa	Interest Deferred Revenues - Unavailable CO&DS Distributed CO&DS Distributed CO&DS Distributed CO&DS DeDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest Description Professional and Technical Services CO&DS Withheld for Administration Interest Description Professional and Technical Services CO&DS Withheld for Administration Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Administration Fees Payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments		44,756.43 323.23 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/710 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refut agent. Reconciliatio Beginning fur Plus: CO&DS Bond ini Refunde Premium Less: Principa Interest	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest OCADS Distributed Description Professional and Technical Services CO&DS Withheld for Administration Interest SEF/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds secrow withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments I payments		44,756.43 323.23 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/710 9200/730 9209/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refun agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa Interest Dues ar	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)		44,756.43 323.23 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest OCADS Distributed Description Professional and Technical Services CO&DS Withheld for Administration Interest SEF/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Det service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds secrow withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments I payments		44,756.43 323.23 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3223 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9209/761 2210 1114 3322 3326 111X To record del earnings, rela advance refu agent. Reconciliatione Beginning fur Plus: CO&DS Bond inl Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds secrow withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure di fees (fees on bond interest above) ts to refunded bonds secrow agent		44,756.43 323.23 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3223 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9209/761 2210 1114 3322 3326 111X To record del earnings, rela advance refu agent. Reconciliatione Beginning fur Plus: CO&DS Bond inl Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment teted fees, reversal of accrued interest, and transfer of prior year neting cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees on bond interest above) ts to refunded bonds (admin and underwriter fees) t on refunded bonds		44,756.43 323.23 - -

Gadsden County School District

	ting from bond issuance and refunding:	D-L14	O
Fund 310 Ca		Debit	<u>Credit</u>
	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2021-22 fiscal year.		-
	bt Service Current Bond Refunding		
Account #	Description		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
lo ourront rot	funding for the 2021-22 field uppr		
	funding for the 2021-22 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
9299/892 3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	, , , , , , , , , , , , , , , , , , ,		
No advance b	bond refunding for the 2021-22 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account # I1XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable	-	-
	Interest for the 2020-21 fiscal year.		
fear-end ent	ries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
I1XX	Cash	-	
1220	Due from Other Agencies	289,026.38	
9200/730	Dues and Fees (Administrative expense)	329.53	
9200/710	Interest		00445
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		234.15 287,048.70
3325	Interest on Undistributed CO&DS		2,073.06
	&DS disbursements, investment earnings, and treasury fees.		,
	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed	-	-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	-	-
3321 3325 Fo record PY	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	-
3321 3325 Fo record PY nvestment ea	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings.		:
3321 3325 Fo record PY nvestment ea Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund		-
3321 3325 Fo record PY nvestment ea Fund 100 Ge Account <u>#</u>	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description		:
3321 3325 Fo record PY nvestment ea Fund 100 Ge Account <u>#</u> 7200/310	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services	- 4,371.30	-
3321 3325 Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	- 4,371.30	4,371.30
3321 3325 Fo record PY nivestment ea Fund 100 Ge Account # 7200/310 3323 Fo record am	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	- 4,371.30	4,371.30
3321 3325 Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 Fo record am provided in An	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	- 4,371.30	4,371.30
3321 3325 Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 Fo record am provided in An	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	4,371.30	4,371.30
3321 3325 To record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	- 4,371.30	4,371.30
3321 3325 To record PY nvestment ex- <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am provided in An <u>Fund 210 De</u> <u>Account #</u> 3200/710	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u> Redemption of Principal	- 4,371.30	4,371.30
3321 3325 To record PY nvestment ea <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am provided in An <u>Fund 210 De</u> <u>Account #</u> 3200/710 3200/720	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service. SBE/COBI Bonds Description Redemption of Principal Interest	- 4,371.30 - -	4,371.30
3321 3325 To record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 3200/710 3200/720 3200/730	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 4,371.30 - - -	4,371.30
3321 3325 To record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 3200/710 3200/720 3200/730 3299/761	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 4,371.30 - - - - - - - -	4,371.30
3321 3325 Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 Fo record am provided in Ai Fund 210 De Account # 3200/710 3200/720 3200/730 3299/761 2210	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 4,371.30 - - - - - - - - - - - -	4,371.30
3321 3325 Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 Fo record am provided in Ai Fund 210 De Account # 3200/710 3200/730 3200/730 3209/761 2210 1114	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 4,371.30 - - - - - - - - - - - - - - - - - -	4,371.30
3321 3325 Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 Fo record am provided in Ar Fund 210 De Account # 3200/710 3200/720 3209/761 32114 3322	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ourts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service. SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 4,371.30 - - - - - - - - - - - - - - - - - - -	4,371.30
nvestment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in An Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 9210 9200/730 9299/61 9210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service. SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 4,371.30 - - - - - - - - - - - - - - - - - -	4,371.30
3321 3325 Fo record PY nvestment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in An Fund 210 De Account # 9200/710 9200/720 9209/761 9210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 4,371.30 - - - - - - - - - - - -	4,371.30
3321 3325 Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 Fo record am provided in An Fund 210 De Account # 9200/710 9200/720 9209/761 9200/730 9299/761 1114 13222 3326 1114 13222 3326 111X Fo record det parnings, rela	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	- 4,371.30 - - - - - - - - -	4,371.30
3321 3325 Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 Fo record am provided in An Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 1210 1114 1322 1326 111X Fo record det particular for record	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service. SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 4,371.30 - - - - - - - - - -	4,371.30
3321 3325 Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 Fo record am provided in An Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 1210 1114 1322 1326 111X Fo record det particular for record	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	- 4,371.30 - - - - - - - - - -	4,371.30
3321 3325 To record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Al Fund 210 De Account # 3200/710 3200/710 3200/730 3200/730 3209/761 3210 114 3326 114 3326 11XX To record det bearnings, rela advance refur agent.	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service. SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year hous with fiscal agent to payments of refunded bonds escrow	- 4,371.30 - - - - - - - - - - -	4,371.30
3321 3325 Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 Fo record am provided in Ai Fund 210 De Account # 2200/710 3200/730 3200/751 30	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	- 4,371.30 - - - - - - - - - -	4,371.30
3321 3325 Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 Fo record am provided in An Fund 210 De Account # 3200/710 3200/710 3200/710 3200/730 3299/761 32210 1114 3322 3299/761 32210 1114 3322 3326 11XX Fo record det earnings, rela advance refur agent. Reconciliatic Beginning fun	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service. SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year hous with fiscal agent to payments of refunded bonds escrow	- 4,371.30 - - - - - - -	4,371.30
3321 3325 Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 Fo record am provided in Ar Fund 210 De Account # 200/710 200/710 200/720 200/730 2029/761 2210 1114 3322 2210 1114 3322 3326 11XX Fo record det partings, rela advance refur agent. Reconciliatic Beginning fun Plus:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service. SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	- 4,371.30 - - - - - - - - - - - - - - - - - -	4,371.30
3321 3325 Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 Fo record am provided in Ar Fund 210 De Account # 3200/710 3200/720 3200/720 3200/720 3200/730 3209/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 326 1114 1114 1	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow	- 4,371.30 - - - - - - - -	4,371.30
3321 3325 Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 Fo record am provided in Ar Fund 210 De Account # 9200/710 9200/720 9200/720 9200/720 9200/720 9200/720 9200/710 9200/720 92	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service. SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow bn of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld erest (revenue on withheld MVLR)	- 4,371.30 - - - - - - - -	4,371.30
3321 3325 Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 Fo record am provided in Ai Fund 210 De Account # 3200/730 3200/730 3209/761 2210 1114 3322 3326 200/730 3299/761 2210 1114 3322 3326 Fo record det agrinings, rela advance refur agent. Reconciliatic Seginning fun Plus: CO&DS Bond int Refunde	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow	- 4,371.30 - - - - - -	4,371.30
3321 3325 To record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 3200/710 3200/710 3200/730 3209/761 3210 114 3322 3326 1210 114 3322 50 record det arrings, relat advance refur agent. Reconciliatic Seginning fur Plus: CO&DS Bond int Refunde	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service. SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow bn of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld erest (revenue on withheld MVLR)	- 4,371.30	4,371.30
3321 3325 Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 Fo record am provided in Ai Fund 210 De Account # 2200/710 3200/730 3000/700 30	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow	- 4,371.30 - - - - - - -	4,371.30
3321 3325 To record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 2200/710 3200/710 3200/730 3209/761 3200/730 3209/761 3217 3226 1114 3322 326 1114 322 326 320 761 2200 730 200/74 200/740 200/740 200/740 200/740 200/740	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow	- 4,371.30 - - - - - - - - -	4,371.30
3321 3325 Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 Fo record am provided in Ar Fund 210 De Account # 3200/720 30	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow bn of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure di fees (fees on bond interest above)	- 4,371.30	4,371.30
3321 3325 Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 Fo record am provided in Ar Fund 210 De Account # 3200/710 3200/720 3200/720 3200/730 3299/761 2210 1114 3322 3326 111XX Fo record det advance refur agent. Reconciliatic Beginning fun Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow withheld terest (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds	- 4,371.30	4,371.30
3321 3325 To record PY nvestment ea Fund 100 Ge Account # 7200/310 323 To record am provided in Ar Fund 210 De Account # 3200/710 3200/710 3200/720 3200/720 3200/730 3299/761 3210 114 3322 3326 50 record det arnings, relat advance refur agent. Reconciliatic 3eginning fun Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen Dues an Dues an	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow mod activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) ed bond proceeds in on refunded bonds I payments expenditure id fees on bond interest above) ts to refunded bonds (admin and underwriter fees)	- 4,371.30	4,371.30
3321 3325 To record PY nvestment ea Fund 100 Ge Account # 7200/310 323 To record am provided in Ar Fund 210 De Account # 3200/710 3200/710 3200/720 3200/720 3200/730 3299/761 3210 114 3322 3326 50 record det arnings, relat advance refur agent. Reconciliatic 3eginning fun Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen Dues an Dues an	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow m of activity in fund 210, Debt Service: withheld erest (revenue on withheld MVLR) d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure d fees on bond interest above) ts to refunded bonds escrow agent d fees on refunded bonds escrow agent d fees on refunded bonds (admin and underwriter fees) t on refunded bonds	4,371.30	4,371.30

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Gilchrist County School District

Entries resulting from bond issuance and refunding: Debit Credit Fund 310 Capital Projects, COBI Bonds Description Account # 11XX Cash 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/891 Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds 3711 3791 No new money bond issues for the 2021-22 fiscal year. Fund 210 Debt Service Current Bond Refunding Description Account # 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 Sale of Refunding Bonds 3715 3792 Premium on Sale of Refunding Bonds 2210 Accrued Interest Payable (Sinking Fund Accruals) No current refunding for the 2021-22 fiscal year. Fund 210 Debt Service Advance Bond Refunding Account # Description Cash with Fiscal/Service Agents 1114 9200/730 Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) 9200/730 9299/892 Discounts on Refunding Bonds 3715 Sale of Refunding Bonds 3792 Premium on Sale of Refunding Bonds 2210 Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding for the 2021-22 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 11XX Cash 2210 Accrued Interest Pavable No accrued interest for the 2020-21 fiscal year. Year-end entries: Debit Credit Fund 360 Capital Projects, CO&DS Account # Description 11XX Cash Due from Other Agencies 109,433.71 1220 9200/730 Dues and Fees (Administrative expense) 124.77 9200/710 Interest 2632 Deferred Revenues - Unavailable 88.66 3321 CO&DS Distributed 108.684.90 3325 Interest on Undistributed CO&DS 784.92 To record CO&DS disbursements, investment earnings, and treasury fees. 2632 Deferred Revenues - Unavailable - Prior Year 3321 CO&DS Distributed Interest on Undistributed CO&DS 3325 To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1.655.10 CO&DS Withheld for Administration 3323 1,655.10 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 210 Debt Service, SBE/COBI Bonds Account # Description Redemption of Principal 9200/710 . Interest 9200/720 9200/730 SBA Sinking Fund Administration Fees 9299/761 Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents 2210 1114 CO&DS Withheld for SBE/COBI Bonds 3322 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

Glades County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No new mone	Premium on Sale of Bonds ey bond issues for the 2021-22 fiscal year.		-
	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2021-22 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - underwiner's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
-			
No advance I	bond refunding for the 2021-22 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	
	nterest for the 2020-21 fiscal year.		-
Year-end en		Debit	Crodit
		Debit	<u>Credit</u>
	apital Projects, CO&DS		
	Description		
Fund 360 Ca Account # 11XX	<u>Description</u> Cash	-	
Account #	Cash Due from Other Agencies	- 58,882.36	
<u>Account #</u> 11XX 1220 9200/730	Cash Due from Other Agencies Dues and Fees (Administrative expense)	- 58,882.36 67.13	
<u>Account #</u> 11XX 1220 9200/730 9200/710	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest	·	47.70
Account # 11XX 1220 9200/730 9200/710 2632 3321	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	·	47.70 58,479.45
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	·	
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed	·	58,479.45
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	·	58,479.45
Account # 11XX 1220 9200/730 9200/710 2632 3325 To record CC 2632 3321	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	·	58,479.45
Account # 11XX 1220 9200/730 9200/710 2632 3325 To record CC 2632 3321 3325	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	·	58,479.45
Account # 11XX 1220 9200/730 9200/710 2632 3325 To record CC 2632 3321 3325	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and	·	58,479.45
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	·	58,479.45
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	·	58,479.45
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services	·	58,479.45 422.34 - -
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- -	58,479.45
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services	- -	58,479.45 422.34 - -
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and amings. aneral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	- -	58,479.45 422.34 - -
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as inticle XII, Section 9, Subsection (d) of the Florida Constitution.	- -	58,479.45 422.34 - -
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. EDESCIPTION Redemption of Principal	- -	58,479.45 422.34 - -
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3223 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Dbeferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebscription Pescription Redemption of Principal Interest	- -	58,479.45 422.34 - -
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. EDESCIPTION Redemption of Principal	- -	58,479.45 422.34 - -
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 70 record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9299/761 2210	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nutcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- -	58,479.45 422.34 - -
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9299/761 2210 1114	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- -	58,479.45 422.34 - -
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS DxDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Perfered Revenues - Unavailable, CO&DS disbursements, and amings.	- -	58,479.45 422.34 - -
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3223 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299761 2210 1114 3322 3326	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- -	58,479.45 422.34 - -
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record del	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS DxDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. 'Deferred Revenues - Unavailable, CO&DS disbursements, and 'Deferred Revenues - Unavailable, CO&DS disbursements, and 'Deferred Revenues - Unavailable, CO&DS disbursements, and 'Description Professional and Technical Services CO&DS Withheld for Administration Poscription Redempt	- -	58,479.45 422.34 - -
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, relations of the second s	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Dabox disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. 'Deferred Revenues - Unavailable, CO&DS disbursements, and 'Deferred Revenues - Unavailable, CO&DS disbursements, and 'Deferred Revenues - Unavailable, CO&DS disbursements, and 'Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refund	- -	58,479.45 422.34 - -
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS DxDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. 'Deferred Revenues - Unavailable, CO&DS disbursements, and 'Deferred Revenues - Unavailable, CO&DS disbursements, and 'Deferred Revenues - Unavailable, CO&DS disbursements, and 'Description Professional and Technical Services CO&DS Withheld for Administration Poscription Redempt	- -	58,479.45 422.34 - -
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS DxDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. 'Deferred Revenues - Unavailable, CO&DS disbursements, and 'Deferred Revenues - Unavailable, CO&DS disbursements, and 'Description Professional and Technical Services Co&DS Withheld for Administration 'Description Redemption of Principal Interest <t< td=""><td>- -</td><td>58,479.45 422.34 - -</td></t<>	- -	58,479.45 422.34 - -
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/720 9200/720 9200/720 9200/720 9200/730 9200/720 9200/730 9200/70	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nutricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of acc	- -	58,479.45 422.34 - -
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3325 To record CC 2632 3325 To record CC 2632 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 1	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS DxDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. 'Deferred Revenues - Unavailable, CO&DS disbursements, and 'Deferred Revenues - Unavailable, CO&DS disbursements, and 'Description Professional and Technical Services Co&DS Withheld for Administration 'Description Redemption of Principal Interest <t< td=""><td>- -</td><td>58,479.45 422.34 - -</td></t<>	- -	58,479.45 422.34 - -
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3223 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 34 1114 114	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as nutricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of acc	- -	58,479.45 422.34 - -
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Peferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ntricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: not balance as provided in	- -	58,479.45 422.34 - -
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9200/740 9	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	- -	58,479.45 422.34 - -
Account # 11XX 1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9200/740 9	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Peferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ntricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: not balance as provided in	- -	58,479.45 422.34 - -
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3325 To record CC 2632 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3223 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 9200/730 9209/761 9200/730 9209/761 9200/730 9209/761 9200/730 9209/761 9200/730 9299/761 2210 1114 3322 3326 1114 3322 To record del earnings, rela advance refu agent. Reconciliatio Beginning fur Plus: CO&DS Bond in Refunded Premiu	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Veferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration noounts withheld from MVLR for actual administration fees as noticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: not eas provided in prior school year	- -	58,479.45 422.34 - -
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 9200/730 9299/761 2210 9200/730 9299/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3328 10 record del earnings, rela advance refu agent. Refunde Premiur Less: Principa Interest	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as .rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	- -	58,479.45 422.34 - -
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 9200/730 9209/761 2210 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Date of the expension expension of th	- -	58,479.45 422.34 - -
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunded Premiur Less: Principa Interest Dues ar Paymer	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as .rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	- -	58,479.45 422.34 - -
Account # 11XX 1220 9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/740 9200/730 9200/740 9200/730 9200/740 9200/720 9200/730 9200/740 9200/740 9200/720 9200/720 9200/740 9200/720 9200/70	Cash Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Interest on Undistributed CO&DS Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration nounts withheld for Administration Nounts withheld for MVLR for actual administration Nounts withheld from MVLR for actual administration Nounts withheld for Administration Nounts withheld from MVLR for actual administration Nounts withheld for Administration Nounts withheld from MVLR for actual administration Nounts withheld for Administration Nounts withheld for Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Co&DS Withheld for SBE/COBI Bonds Cash SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Actual fiscal Service Agents Stab Sinking Fund 210, Debt Service: Nuthheld I	- -	58,479.45 422.34 - -

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2021-22 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2021-22 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance I	bond refunding for the 2021-22 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	75,425.35	
9200/730	Dues and Fees (Administrative expense)	75,425.35 86.00	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest		61.11
9200/730	Dues and Fees (Administrative expense)		61.11 74,909.25
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed		74,909.25
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		74,909.25
9200/730 9200/710 2632 3321 3325 To record CC	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		74,909.25
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS		74,909.25
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and		74,909.25
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and		74,909.25
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings.		74,909.25
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account #	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Eneral Fund Description	86.00	74,909.25
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services		74,909.25 540.99 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Eneral Fund Description	86.00	74,909.25
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS T Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	86.00	74,909.25 540.99 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record arr provided in A	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS * Deferred Revenues - Unavailable, CO&DS * Deferred Revenues - Unavailable, CO&DS * Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. * meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	86.00	74,909.25 540.99 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	86.00	74,909.25 540.99 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record arr provided in A	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS * Deferred Revenues - Unavailable, CO&DS * Deferred Revenues - Unavailable, CO&DS * Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. * meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	86.00	74,909.25 540.99 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account #	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS 'Deferred Revenues - Unavailable, CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	86.00	74,909.25 540.99 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&B Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	86.00	74,909.25 540.99 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/720 9200/730 9299/761	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	86.00	74,909.25 540.99 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	86.00	74,909.25 540.99 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/720 9200/730 9299/761	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	86.00	74,909.25 540.99 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9209/761 2210 1114	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. 'Description Professional and Technical Services CO&DS Withheld for Administration wounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	86.00	74,909.25 540.99 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. 'Description Professional and Technical Services CO&DS Withheld for Administration wounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	86.00	74,909.25 540.99 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 9200/730 9299/761 2210 1114 3322 3326 11XX To record del	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&B disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	86.00	74,909.25 540.99 - -
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, relations of the count of the co	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment tade fees, reversal of accrued interest, and transfer	86.00	74,909.25 540.99 - -
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&B disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	86.00	74,909.25 540.99 - -
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/740 920	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded b	86.00	74,909.25 540.99 - -
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/730 9209/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 115 115 115 115 115 115 11	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	86.00	74,909.25 540.99 - -
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded b	86.00	74,909.25 540.99 - -
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatio Beginning fur Plus:	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment atted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Descrintivy in fund 210, Debt Service:	86.00	74,909.25 540.99 - -
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatia Beginning fur Plus: CO&DS	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Descriptice payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	86.00	74,909.25 540.99 - -
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 9200/730 9209/761 2210 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed for Administration roounts withheld for MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR)	86.00	74,909.25 540.99 - -
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/730 9299/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. <u>Reconciliation</u> Beginning fur Plus: CO&DS Bond in Refunded	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Descriptice payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	86.00	74,909.25 540.99 - -
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/730 9299/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. <u>Reconciliation</u> Beginning fur Plus: CO&DS Bond in Refunded	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Cash Description Description Description Description Description Description Description Description Description Redemption of Principal Interest SBA Sinking Fund Earnings Composition Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description Description D	86.00	74,909.25 540.99 - -
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 To record CC Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatio Beginning fur Plus: CO&DS Bond in Refund of Prentio	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Dt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description cash provided in prior school year withheld terest (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds	86.00	74,909.25 540.99 - -
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 70 record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 9200/730 9209/761 2210 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS XBDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Descrive payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description agent to payments of refunded bonds al payments expenditure	86.00	74,909.25 540.99 - -
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 9200/730 920/730 920/70	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ending cash with fiscal agent to payments of refunded bonds escrow Interest withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds al payments expenditure ind fees (fees on bond interest above)	86.00	74,909.25 540.99 - -
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunded Premiur Less: Principa Interest Dues ar Paymer	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS XBDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal Gervice Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Descrive payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Description factivity in fund 210, Debt Service: in d balance as provided in prior school year is withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds	86.00	74,909.25 540.99 - -
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9209/761 2210 1114 3326 9200/730 9299/761 2210 1114 3326 111XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ricle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: a withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds I payments expenditure of fees (fees on bond interest above) ths to refunded bonds escrow agent	86.00	74,909.25 540.99 - -

Hamilton County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		<u></u>
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2021-22 fiscal year.		
	bt Service Current Bond Refunding		
Account #	Description		
9200/790	Description Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
2210			
No current re	funding for the 2021-22 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
9299/892 3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2021-22 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	61,774.41	
9200/730	Dues and Fees (Administrative expense)	70.43	
9200/710	Interest		50.05
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		50.05 61,351.71
3325	Interest on Undistributed CO&DS		443.08
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		_
investment e			
Fund 100 Ge	U		
Account # 7200/310	Description Professional and Technical Services	934.29	
3323	CO&DS Withheld for Administration	00 1120	934.29
To record am	nounts withheld from MVLR for actual administration fees as		
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
<u>Fund 210 De</u>	bt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761 2210	Payments to Refunding Bond Escrow Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents	-	-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
	bt service payments, MVLR withheld for debt service, investment		
-	ated fees, reversal of accrued interest, and transfer of prior year		
auvance refu	nding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
agent.			
0	on of activity in fund 210, Debt Service:		
Reconciliation	on of activity in fund 210, Debt Service: nd balance as provided in prior school year		-
Reconciliation Beginning fur Plus:	nd balance as provided in prior school year		-
Reconciliation Beginning fur Plus: CO&DS	nd balance as provided in prior school year		-
Reconciliation Beginning fur Plus: CO&DS Bond in	nd balance as provided in prior school year s withheld terest (revenue on withheld MVLR)		
Reconciliation Beginning fur Plus: CO&DS Bond in Refunde	nd balance as provided in prior school year		- - - -
Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	nd balance as provided in prior school year 5 withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds		
Reconciliation Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa	nd balance as provided in prior school year 5 withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments		
Reconciliation Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest	nd balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure		
Reconciliation Beginning fur Plus: CO&DS Bond in Refundo Premiur Less: Principa Interest Dues ar	nd balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above)		
Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	nd balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure		
Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	nd balance as provided in prior school year swithheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent		- - - - - - - - - - - - - - - - - - -
Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	and balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above) hts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) ht on refunded bonds		- - - - - - - - - - - - - - - - - - -

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Hardee County School District Entries resulting from bond issuance and refunding: <u>Debit</u> Fund 310 Capital Projects, COBI Bonds Account # Description Cash Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds No new money bond issues for the 2021-22 fiscal year. Fund 210 Debt Service Current Bond Refunding Account # Description Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) No current refunding for the 2021-22 fiscal year. Fund 210 Debt Service Advance Bond Refunding <u>Account #</u> 1114 Description Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds Sale of Refunding Bonds Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding for the 2021-22 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Account # **Description** Cash Accrued Interest Payable No accrued interest for the 2020-21 fiscal year. Year-end entries: Debit Fund 360 Capital Projects, CO&DS Account # Description Cash Due from Other Agencies Dues and Fees (Administrative expense) 159.394.09 216.80 Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS To record CO&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed

Credit

Credit

154.04

1,363.86

158,092.99

To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and

Interest on Undistributed CO&DS

11XX

3711 3791

9200/730

9200/730

9299/891

9200/790 9200/730 9200/730 9299/892

3715 3792

2210

9200/730

9200/730

9299/892

3715 3792

2210

11XX

2210

11XX

1220

2632

3321

3325

2632

3321 3325

9200/730

9200/710

investment e	arnings.		
Fund 100 G	eneral Fund		
	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as vrticle XII, Section 9, Subsection (d) of the Florida Constitution.	2,875.86	2,875.86
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	30,000.00 1,500.00 19.41 - -	- 30,755.15 2.58 761.68
earnings, rela	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow		
Reconciliati	on of activity in fund 210, Debt Service:		
Beginning fu Plus:	nd balance as provided in prior school year		761.68
CO&DS Bond in Refund	S withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds		30,755.15 2.58 - -
Principa Interest Dues a Payme Dues a	al payments : expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds balance	_	30,000.00 1,500.00 19.41 - - -
-			

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Hendry County School District

Entries resulting from bond issuance and refunding: Debit Credit Fund 310 Capital Projects, COBI Bonds Description Account # 11XX Cash 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/891 Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds 3711 3791 No new money bond issues for the 2021-22 fiscal year. Fund 210 Debt Service Current Bond Refunding Account # Description 9200/790 Miscellaneous - Principal/Interest- Current Refunding 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/892 Discounts on Refunding Bonds Sale of Refunding Bonds 3715 3792 Premium on Sale of Refunding Bonds 2210 Accrued Interest Payable (Sinking Fund Accruals) No current refunding for the 2021-22 fiscal year. Fund 210 Debt Service Advance Bond Refunding Description Account # Cash with Fiscal/Service Agents 1114 9200/730 Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds 9200/730 9299/892 Sale of Refunding Bonds 3715 Premium on Sale of Refunding Bonds 3792 2210 Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding for the 2021-22 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Description Account # 11XX Cash 2210 Accrued Interest Payable No accrued interest for the 2020-21 fiscal year. Year-end entries: Debit Credit Fund 360 Capital Projects, CO&DS Account # 11XX Description Cash 1220 Due from Other Agencies 299 936 03 9200/730 Dues and Fees (Administrative expense) 341.97 9200/710 Interest 2632 Deferred Revenues - Unavailable 242 99 CO&DS Distributed 3321 297,883.70 3325 Interest on Undistributed CO&DS 2,151.31 To record CO&DS disbursements, investment earnings, and treasury fees. 2632 Deferred Revenues - Unavailable - Prior Year CO&DS Distributed 3321 Interest on Undistributed CO&DS 3325 To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 100 General Fund Description Account # Professional and Technical Services 4,536.30 7200/310 3323 CO&DS Withheld for Administration To record amounts withheld from MVLR for actual administration fees as 4 536 30 provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9299/761 Payments to Refunding Bond Escrow Accrued Interest Payable 2210 1114 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds 3322 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

Hernando County School District

	ting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	pital Projects, COBI Bonds		
<u>Account #</u> 11XX	<u>Description</u> Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2021-22 fiscal year.		
	bt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current ret	funding for the 2021-22 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance h	bond refunding for the 2021-22 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
	terest for the 2020-21 fiscal year.		
Year-end ent		<u>Debit</u>	<u>Credit</u>
	pital Projects, CO&DS		
<u>Account #</u> 11XX	<u>Description</u> Cash		
1220	Due from Other Agencies	- 770,727.50	
9200/730	Dues and Fees (Administrative expense)	1,124.31	
9200/710	Interest	, -	
2632	Deferred Revenues - Unavailable		798.88
	CO&DS Distributed		763,980.04
			7 070 00
3325	Interest on Undistributed CO&DS		7,072.89
3325	Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.		7,072.89
3325 To record CC		-	7,072.89
3325 To record CC 2632 3321	&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	7,072.89
3325 To record CC 2632 3321 3325	&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	7,072.89 - -
3325 To record CC 2632 3321 3325 To record PY	&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		7,072.89 - -
3325 To record CC 2632 3321 3325 To record PY investment ea	&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	7,072.89 - -
3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge	&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund	·	7,072.89 - -
3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account #	&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description	14 014 05	7,072.89 - -
3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310	&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund	- 14,914.05	7,072.89
3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am	&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	- 14,914.05	
3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am	&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- 14,914.05	
3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in A	&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	- 14,914.05	
3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De	ABDS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	- 14,914.05	
3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710	&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	173,000.00	
3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720	B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	173,000.00 46,140.00	
3325 To record CC 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730	B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	173,000.00	
3325 To record CC 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	173,000.00 46,140.00	
3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	173,000.00 46,140.00	
3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322	B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	173,000.00 46,140.00	14,914.05
3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	173,000.00 46,140.00	14,914.05 215,375.91 18.06
2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	173,000.00 46,140.00	14,914.05
3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record det	B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	173,000.00 46,140.00	14,914.05 215,375.91 18.06
3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela	B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Prosecold Earnings Cash	173,000.00 46,140.00	14,914.05 215,375.91 18.06
3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut	B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	173,000.00 46,140.00	14,914.05 215,375.91 18.06
3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent.	B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	173,000.00 46,140.00	14,914.05 215,375.91 18.06
3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation	B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Prosecold Earnings Cash	173,000.00 46,140.00	14,914.05 215,375.91 18.06
3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refu agent. Reconciliatio Beginning fur Plus:	BADS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	173,000.00 46,140.00	14,914.05 215,375.91 18.06 3,826.25 23,126.92
3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: CO&DS	&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year outgrash with fiscal agent to payments of refunded bonds escrow conductive in fund 210, Debt Service: Id balance as provided in prior school year withheld	173,000.00 46,140.00	14,914.05 215,375.91 18.06 3,826.25 23,126.92 215,375.91
3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: CO&DS Bond int	Base of the service payments, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR)	173,000.00 46,140.00	14,914.05 215,375.91 18.06 3,826.25 23,126.92
3325 To record CC 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunded	&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) <td< td=""><td>173,000.00 46,140.00</td><td>14,914.05 215,375.91 18.06 3,826.25 23,126.92 215,375.91</td></td<>	173,000.00 46,140.00	14,914.05 215,375.91 18.06 3,826.25 23,126.92 215,375.91
3325 To record CC 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunded	Base of the service payments, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR)	173,000.00 46,140.00	14,914.05 215,375.91 18.06 3,826.25 23,126.92 215,375.91 18.06
3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refun agent. Reconciliatio Beginning fur Plus: CO&DS Bond ind Refunde Premiun Less:	&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) <td< td=""><td>173,000.00 46,140.00</td><td>14,914.05 215,375.91 18.06 3,826.25 23,126.92 215,375.91 18.06</td></td<>	173,000.00 46,140.00	14,914.05 215,375.91 18.06 3,826.25 23,126.92 215,375.91 18.06
3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliatic Beginning fur Plus: CO&DS Bond int Refunde Premiune Less: Principa Interest	Bab S disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow et datance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure	173,000.00 46,140.00	14,914.05 215,375.91 18.06 3,826.25 23,126.92 215,375.91 18.06 173,000.00 46,140.00
3325 To record CC 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an	Bab S disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: withheld errest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure id fees (fees on bond interest above)	173,000.00 46,140.00	14,914.05 215,375.91 18.06 3,826.25 23,126.92 215,375.91 18.06 173,000.00
3325 To record CC 2632 3321 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ai Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen	Bab S disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow en of activity in fund 210, Debt Service: d balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds no on refunded bonds I payments expenditure di fees (fees on bond interest above) ts to refunded bonds escrow agent	173,000.00 46,140.00	14,914.05 215,375.91 18.06 3,826.25 23,126.92 215,375.91 18.06 173,000.00 46,140.00
3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen Dues an	Bab S disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: withheld errest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure id fees (fees on bond interest above)	173,000.00 46,140.00	14,914.05 215,375.91 18.06 3,826.25 23,126.92 215,375.91 18.06 173,000.00 46,140.00
3325 To record CC 2632 3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in Ar Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refur agent. Beginning fur Plus: CO&DS Bond int Refunde Premiun Less: Principa Interest Dues an Paymen Dues an	Bab disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) d balance as provided in prior school year withheld terest (revenue on withheld MVLR) d bond proceeds n on refunded bonds I payments expenditure of sec (fees on bond interest above) ts to refunded bonds escrow agent di fees on refunded bonds (admin and underwriter fees) t on refunded bonds	173,000.00 46,140.00	14,914.05 215,375.91 18.06 3,826.25 23,126.92 215,375.91 18.06 173,000.00 46,140.00

Highlands County School District

Entries res	ulting from bond issuance and refunding:	Debit	Credit
Fund 310 C	Capital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3711 3791	Premium on Sale of Bonds		-
	ney bond issues for the 2021-22 fiscal year.		
<u>Fund 210 D</u>	Pebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current r	refunding for the 2021-22 fiscal year.		
<u>Fund 210 D</u>	bebt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2021-22 fiscal year.		
<u>Fund 210 D</u>	Debt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	-
	interest for the 2020-21 fiscal year.		
Year-end e	ntrico	Dobit	Cradit
		<u>Debit</u>	<u>Credit</u>
	Capital Projects, CO&DS		
<u>Account #</u> 11XX	Description Cash	-	
1220	Due from Other Agencies	434,723.76	
9200/730	Dues and Fees (Administrative expense)	495.65	
9200/710 2632	Interest Deferred Revenues - Unavailable		352.19
3321	CO&DS Distributed		431,749.14
3325	Interest on Undistributed CO&DS		3,118.08
To record C	O&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
investment	Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings		
	Seneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	6,574.86	
3323	CO&DS Withheld for Administration		6,574.86
	mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.		
	Debt Service, SBE/COBI Bonds		
<u>Account #</u> 9200/710	Description Redemption of Principal	-	
9200/720	Interest	-	
9200/730	SBA Sinking Fund Administration Fees	-	
9299/761 2210	Payments to Refunding Bond Escrow Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322	CO&DS Withheld for SBE/COBI Bonds		-
3326 11XX	SBA Sinking Fund Earnings Cash	-	-
	ebt service payments, MVLR withheld for debt service, investment		
	lated fees, reversal of accrued interest, and transfer of prior year		
	unding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliat	tion of activity in fund 210. Debt Service:		
	und balance as provided in prior school year		-
Plus:	S withheld		
	nterest (revenue on withheld MVLR)		-
Refund	ded bond proceeds		-
	um on refunded bonds		-
Less: Princir	pal payments		-
	st expenditure		-
Dues a	and fees (fees on bond interest above)		-
Payme			
Dues /	ents to refunded bonds escrow agent		-
		_	-
	ents to refunded bonds escrow agent and fees on refunded bonds (admin and underwriter fees) unt on refunded bonds		- -

Hillsborough County School District

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2021-22 fiscal year.		
<u>Fund 210 De</u>	ebt Service Current Bond Refunding		
Account #	Description		
9200/790 9200/730	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2021-22 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
LLIO			
No advance	bond refunding for the 2021-22 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	<u>Description</u> Cash		
2210	Accrued Interest Payable	-	-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	6,708,685.00 9,438.99	
9200/710	Interest	3,400.00	
2632	Deferred Revenues - Unavailable		6,706.91
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		6,652,037.63 59,379.45
	D&DS disbursements, investment earnings, and treasury fees.		00,010.10
2632	Deferred Revenues - Unavailable - Prior Year		
3321	CO&DS Distributed	-	-
3325	Interest on Undistributed CO&DS		-
To record Py investment e	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
Fund 100 Ge			
Account #	Description		
7200/310	Professional and Technical Services	125,208.87	
3323	CO&DS Withheld for Administration		125,208.87
	nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	1,267,000.00	
9200/720	Interest	332,050.00	
9200/730 9299/761	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	554.76	
2210	Accrued Interest Payable	-	
1114 3322	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds		- 1,570,011.50
3326	SBA Sinking Fund Earnings	-	131.67
11XX	Cash		29,461.59
	bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year		
•	Inding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliati	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		166,447.44
Plus:			
	S withheld Iterest (revenue on withheld MVLR)		1,570,011.50 131.67
	ed bond proceeds		-
Premiu	m on refunded bonds		-
Less: Principa	al payments		1,267,000.00
Interest	expenditure		332,050.00
	nd fees (fees on bond interest above)		554.76
	nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees)		-
Discour	nt on refunded bonds	_	
Ending fund	balance		136,985.85

Holmes County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX 9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2021-22 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3299/092 3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
NO CURRENT RE	funding for the 2021-22 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9200/730 9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	condition for the 2024-00 fined war		
	bond refunding for the 2021-22 fiscal year.		
-und 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash	-	
	Accrued Interest Payable nterest for the 2020-21 fiscal year.		-
		_	
Year-end ent	ries:	<u>Debit</u>	<u>Credit</u>
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	77,975.87	
9200/730 9200/710	Dues and Fees (Administrative expense)	128.65	
2632	Interest Deferred Revenues - Unavailable		91.41
3321	CO&DS Distributed		77,203.82
3325	Interest on Undistributed CO&DS		809.29
To record CC	ADS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year		
3321	CO&DS Distributed	-	-
	Interest on Undistributed CO&DS		-
3325			
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
Fo record PY nvestment ea	arnings.		
Fo record PY nvestment ea Fund 100 Ge	amings. Ineral Fund		
Fo record PY nvestment ea Fund 100 Ge Account <u>#</u>	arnings.	1,706.49	
Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323	arnings. <u>neral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	1,706.49	1,706.49
Fo record PY nvestment ea Fund 100 Ge Account <u>#</u> 7200/310 3323 Fo record am	arnings. <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as	1,706.49	1,706.45
Fo record PY nvestment ea Fund 100 Ge Account <u>#</u> 7200/310 3323 Fo record am	arnings. <u>neral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration	1,706.49	1,706.49
Fo record PY nvestment ea Fund 100 Ge Account <u>#</u> 7200/310 3323 Fo record am provided in A	arnings. <u>eneral Fund</u> <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as	1,706.49	1,706.49
Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account #	amings. <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. <u>bt Service, SBE/COBI Bonds</u> <u>Description</u>	1,706.49	1,706.45
Fo record PY nvestment ea Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710	arnings.	34,000.00	1,706.49
Fo record PY nvestment ex Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 9200/710 9200/720	arnings.	34,000.00 1,700.00	1,706.49
To record PY nvestment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730	amings.	34,000.00	1,706.49
To record PY nvestment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3299/761	Amings.	34,000.00 1,700.00 21.99	1,706.49
To record PY nvestment ea Fund 100 Ge Account <u>#</u> 7200/310 3323 To record am provided in A	amings.	34,000.00 1,700.00 21.99	1,706.49
To record PY nvestment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 9210 1114 3322	amings.	34,000.00 1,700.00 21.99	34,855.69
To record PY nvestment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326	amings.	34,000.00 1,700.00 21.99	34,855.69 2.92
To record PY nvestment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/720 9209/761 9210 1114 3322 3326 11XX	amings.	34,000.00 1,700.00 21.99	34,855.69
To record PY nvestment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 9210 1114 3322 3326 11XX To record del	amings.	34,000.00 1,700.00 21.99	34,855.69 2.92
To record PY nvestment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela	amings.	34,000.00 1,700.00 21.99	34,855.69 2.92
Fo record PY nvestment ex Fund 100 Ge Account # 7200/310 3323 Fo record am provided in A Fund 210 De Account # 3200/710 3200/720 3200/730 3200/730 3229/761 2210 1114 3322 3326 11XX Fo record del earnings, rela advance refu	amings.	34,000.00 1,700.00 21.99	34,855.69 2.92
To record PY nvestment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/710 3200/730 3209/761 32210 1114 3322 326 11XX To record del earnings, rela advance refu agent.	amings.	34,000.00 1,700.00 21.99	34,855.69 2.92
To record PY nvestment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 300/710 3	amings.	34,000.00 1,700.00 21.99	34,855.69 2.92 863.38
To record PY nvestment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/720 9209/761 92200 1114 3322 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatio Beginning fur	amings.	34,000.00 1,700.00 21.99	34,855.69 2.92
To record PY nvestment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record del aarnings, rela advance refu agent. Reconciliatio Beginning fur Plus:	amings.	34,000.00 1,700.00 21.99	34,855.69 2.92 863.38 863.38
To record PY nvestment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record del parnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS	amings.	34,000.00 1,700.00 21.99	34,855.69 2.92 863.38 863.38 34,855.69
To record PY nvestment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in	amings.	34,000.00 1,700.00 21.99	34,855.69 2.92 863.38 863.38
To record PY nvestment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/710 3200/720 3200/730 3200/730 3209/761 2210 1114 3322 3326 3229/761 2210 1114 3322 3326 5200/710 3209/761 2210 1114 3322 3326 5200/710 3209/761 2210 1114 3322 3326 5200/710 3209/761 2210 1114 3322 3326 5200/710 3209/761 2210 1114 3322 3326 5200/710 3209/761 2210 1114 3322 3326 5200/710 3209/761 2210 1114 3322 3326 5200/710 3200/710 3200/720 3200/720 3200/710 3200/720 3200/720 3200/720 3200/720 3200/720 3200/710 3200/700 3200/700 3200/700 3200/700 3000/7000/7	amings.	34,000.00 1,700.00 21.99	34,855.69 2.92 863.38 863.38 34,855.69
To record PY nvestment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 2200/710 3200/710 3200/720 3200/730 3200/730 3209/761 2210 1114 3322 3326 3229/761 2210 1114 3322 3326 5200/710 3209/761 2210 1114 3322 3326 5200/710 3209/761 2210 1114 3322 3326 5200/710 3209/761 2210 1114 3322 3326 5200/710 3209/761 2210 1114 3322 3326 5200/710 3209/761 2210 1114 3322 3326 5200/710 3209/761 2210 1114 3322 3326 5200/710 3200/710 3200/720 3200/720 3200/710 3200/720 3200/720 3200/720 3200/720 3200/720 3200/710 3200/700 3200/700 3200/700 3200/700 3000/7000/7	amings.	34,000.00 1,700.00 21.99	34,855.69 2.92 863.38 863.38 34,855.69 2.92
To record PY nvestment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 9200/730 9299/761 9210 1114 3322 3326 11XX To record del aarnings, rela advance refu agent. Reconciliatio Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa	amings.	34,000.00 1,700.00 21.99	34,855.69 2.92 863.38 863.38 34,855.69 2.92
To record PY nvestment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3226 1114 3322 3326 1114 3326 36 36 36 36 36 36 36 36 36 36 36 36 36	amings.	34,000.00 1,700.00 21.99	34,855.69 2.92 863.38 34,855.69 2.92 - 34,000.00 1,700.00
To record PY nvestment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	amings.	34,000.00 1,700.00 21.99	34,855.69 2.92 863.38 34,855.69 2.92 - - - 34,000.00
To record PY nvestment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 3326 1114 322 326 1114 322 3326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 322 326 1114 326 32 310 1114 322 326 1114 326 32 320 1114 32 32 32 32 31 31 31 31 31 31 31 31 31 31 31 31 31	amings.	34,000.00 1,700.00 21.99	34,855.69 2.92 863.38 34,855.69 2.92 - 34,000.00 1,700.00
To record PY nivestment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/730 3209/761 3200/730 3209/761 3200/730 3209/761 3210 1114 3322 3326 1114 3326 3299/761 3200/710 3209/761 3200/730 3209/761 3200/730 3209/761 3200/730 3209/761 3200/730 3209/761 3200/710 3200/730 3209/761 3200/710 3200/730 3209/761 3200/710 3200/730 3209/761 3200/710 3200/730 3209/761 3200/710 3200/730 3209/761 3200/710 3200/730 3209/761 3200/710 3200/70 300/70	amings.	34,000.00 1,700.00 21.99	34,855.69 2.92 863.38 34,855.69 2.92 - 34,000.00 1,700.00
To record PY nivestment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 3200/710 3200/710 3200/730 3209/761 3200/730 3209/761 3200/730 3209/761 3210 1114 3322 3326 1114 3326 3299/761 3200/710 3209/761 3200/730 3209/761 3200/730 3209/761 3200/730 3209/761 3200/730 3209/761 3200/710 3200/730 3209/761 3200/710 3200/730 3209/761 3200/710 3200/730 3209/761 3200/710 3200/730 3209/761 3200/710 3200/730 3209/761 3200/710 3200/730 3209/761 3200/710 3200/70 300/70	amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration iounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment thed fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow mode as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds I payments expenditure id fees (fees on bond interest above) its to refunded bonds escrow agent id fees on refunded bonds it on refunded bonds i	34,000.00 1,700.00 21.99	34,855.69 2.92 863.38 34,855.69 2.92 - 34,000.00 1,700.00

Indian River County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2021-22 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	funding for the 2021 22 fixed upor		
	funding for the 2021-22 fiscal year.		
	bt Service Advance Bond Refunding		
Account #	Description		
1114 9200/730	Cash with Fiscal/Service Agents Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwhier's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance l	bond refunding for the 2021-22 fiscal year.		
	bt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
	nterest for the 2020-21 fiscal year.		
Year-end en		Dahit	One dit
		<u>Debit</u>	<u>Credit</u>
	pital Projects, CO&DS		
Account # 11XX	<u>Description</u> Cash		
	Due from Other Agencies	407 700 57	
1220			
		127,730.57 761.79	
9200/730	Dues and Fees (Administrative expense) Interest		
9200/730 9200/710	Dues and Fees (Administrative expense)		541.29
9200/730 9200/710 2632 3321	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed		123,158.75
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		
9200/730 9200/710 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed		123,158.75
9200/730 9200/710 2632 3321 3325 To record CC 2632	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		123,158.75
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		123,158.75
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS		123,158.75
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and		123,158.75
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		123,158.75
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		123,158.75
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account #	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Eneral Fund Description	-	123,158.75
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		123,158.75 4,792.32 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services	-	123,158.75
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration	-	123,158.75 4,792.32 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	-	123,158.75 4,792.32 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS * Deferred Revenues - Unavailable, CO&DS * Deferred Revenues - Unavailable, CO&DS * Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration wounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	123,158.75 4,792.32 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	-	123,158.75 4,792.32 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Perferred Revenues - Unavailable, CO&DS disbursements, and arnings. Pescription Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exerciption Redemption of Principal Interest	- - 10,105.20 449,000.00 102,490.00	123,158.75 4,792.32 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 10,105.20	123,158.75 4,792.32 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/720 9200/730 9299/761	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- - 10,105.20 449,000.00 102,490.00	123,158.75 4,792.32 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- - 10,105.20 449,000.00 102,490.00	123,158.75 4,792.32 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9209/761 2210 1114	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- - 10,105.20 449,000.00 102,490.00	123,158.75 4,792.32 - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9200/730 9209/761 2210 1114 3322	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Perfered Revenues - Unavailable, CO&DS disbursements, and amings. Pescription Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ett Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- - 10,105.20 449,000.00 102,490.00	123,158.75 4,792.32 - - - - - - - - - - - - - - - - - - -
2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 9200/730 9299/761 2210 1114 3322 3326 11XX	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Destreaments, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. etb Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings <td>- - 10,105.20 449,000.00 102,490.00</td> <td>123,158.75 4,792.32 - - - - - - -</td>	- - 10,105.20 449,000.00 102,490.00	123,158.75 4,792.32 - - - - - - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&B disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Poerred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	- - 10,105.20 449,000.00 102,490.00	123,158.75 4,792.32 - - - - - - - - - - - - - - - - - - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, relation	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of	- - 10,105.20 449,000.00 102,490.00	123,158.75 4,792.32 - - - - - - - - - - - - - - - - - - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&B disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Poerred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	- - 10,105.20 449,000.00 102,490.00	123,158.75 4,792.32 - - - - - - - - - - - - - - - - - - -
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/720 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 111X To record del earnings, rela advance refu agent.	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	- - 10,105.20 449,000.00 102,490.00	123,158.75 4,792.32 - - - - - - - - - - - - - - - - - - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 3326 1114 3322 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 1114 3326 1114 1	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	- - 10,105.20 449,000.00 102,490.00	123,158.75 4,792.32 - - - - - - - - - - - - - - - - - - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/710 9200/730 9200/74	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	- - 10,105.20 449,000.00 102,490.00	123,158.75 4,792.32 - - - - - - - - - - - - - - - - - - -
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatio Beginning fur Plus:	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Description Professional and Technical Services CO&DS Withheld for Administration outs withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	- - 10,105.20 449,000.00 102,490.00	123,158.75 4,792.32 - - - - - - - - - - - - - - - - - - -
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	- - 10,105.20 449,000.00 102,490.00	123,158.75 4,792.32 - - - - - - - - - - - - - - - - - - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 9200/710 9200/730 9209/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed for Administration roounts withheld for MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	- - 10,105.20 449,000.00 102,490.00	123,158.75 4,792.32 - - - - - - - - - - - - - - - - - - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/730 9299/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. <u>Reconciliation</u> Beginning fur Plus: CO&DS Bond in Refunded	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	- - 10,105.20 449,000.00 102,490.00	123,158.75 4,792.32 - - - - - - - - - - - - - - - - - - -
9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/730 9299/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. <u>Reconciliation</u> Beginning fur Plus: CO&DS Bond in Refunded	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest For the Cow of the Cow of the Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Defericity in fund 210, Debt Service: and balance as provided in prior school year is withheld terest (revenue on withheld MVLR) ed bond proceeds	- - 10,105.20 449,000.00 102,490.00	123,158.75 4,792.32 - - - - - - - - - - - - - - - - - - -
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 9200/730 9209/761 2210 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatio Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et SER/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow exit field terest (revenue on withheld MVLR) ed bond proceeds in on refunded bonds	- - 10,105.20 449,000.00 102,490.00	123,158.75 4,792.32 - - - - - - - - - - - - - - - - - - -
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunded Premiur Less: Principa Interest	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 2&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration interest Withheld for Administration fees as riticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year ending cash with fiscal agent to payments of refunded bonds escrow Descrive payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year ending cash with fiscal agent to payments of refunded bonds escrow Descrive payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year ending cash with fiscal agent to payments of refunded bonds escrow	- - 10,105.20 449,000.00 102,490.00	123,158.75 4,792.32 - - - - - - - - - - - - - - - - - - -
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 9200/720 9200/730 9299/761 2210 1114 3322 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatin Beginning fur Plus: CO&DS Bond in Refunded Premiur Less: Principa Interest Dues ar	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. the Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ending cash with fiscal agent to payments of refunded bonds escrow Descrive payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ending cash with fiscal agent to payments of refunded bonds escrow Descrive payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year ending cash with fiscal agent to payments of refunded bonds escrow Descrive payments, MVLR withheld MVLR) ad bond proceeds in on refunded bonds I payments expenditure in fees (fees on bond interest above)	- - 10,105.20 449,000.00 102,490.00	123,158.75 4,792.32 - - - - - - - - - - - - - - - - - - -
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 9200/730 9209/761 2210 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunded Premiur Less: Principa Interest Dues ar Paymer	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash Description Reademption of Principal Interest SBA Sinking Fund Earnings Cash Description principal Company tet service payments, MVLR withheld for debt service, investment tet fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow Description for principal company tet freest (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds al payments expenditure di fees (fees on bond interest above) ts to refunded bonds escrow agent	- - 10,105.20 449,000.00 102,490.00	123,158.75 4,792.32 - - - - - - - - - - - - - - - - - - -
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/730 9299/761 2210 1114 3326 9200/730 9299/761 2210 1114 3326 111XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. the Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ending cash with fiscal agent to payments of refunded bonds escrow Descrive payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ending cash with fiscal agent to payments of refunded bonds escrow Descrive payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year ending cash with fiscal agent to payments of refunded bonds escrow Descrive payments, MVLR withheld MVLR) ad bond proceeds in on refunded bonds I payments expenditure in fees (fees on bond interest above)	- - 10,105.20 449,000.00 102,490.00	123,158.75 4,792.32 - - - - - - - - - - - - - - - - - - -
9200/730 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/730 9299/761 2210 1114 3326 9200/730 9299/761 2210 1114 3326 111XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration oounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. to Secription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Co&DS Withheld for MSE/COBI Bonds SBA Sinking Fund Earnings CABS of service payments, MVLR withheld for debt service, investment teted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: n on refunded bonds withheld terest (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds al payments expenditure di fees on bond interest above) ts to refunded bonds (admin and underwriter fees) at on refunded bonds (admin and underwriter fees) at on refunded bonds	- - 10,105.20 449,000.00 102,490.00	123,158.75 4,792.32 - - - - - - - - - - - - - - - - - - -

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Jackson County School District

Entries resulting from bond issuance and refunding: Debit Credit Fund 310 Capital Projects, COBI Bonds Description Account # 11XX Cash 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/891 Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds 3711 3791 No new money bond issues for the 2021-22 fiscal year. Fund 210 Debt Service Current Bond Refunding Description Account # 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 Sale of Refunding Bonds 3715 3792 Premium on Sale of Refunding Bonds 2210 Accrued Interest Payable (Sinking Fund Accruals) No current refunding for the 2021-22 fiscal year. Fund 210 Debt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Account # 1114 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/892 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 2021-22 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 11XX Cash 2210 Accrued Interest Payable No accrued interest for the 2020-21 fiscal year. Year-end entries: Debit Credit Fund 360 Capital Projects, CO&DS Description Account # 11XX Cash Due from Other Agencies 237.183.72 1220 9200/730 Dues and Fees (Administrative expense) 270.43 9200/710 Interest Deferred Revenues - Unavailable 192.16 2632 3321 CO&DS Distributed 235,560.78 3325 Interest on Undistributed CO&DS 1 701 21 To record CO&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year 2632 CO&DS Distributed 3321 3325 Interest on Undistributed CO&DS To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 100 General Fund Account # Description Professional and Technical Services 7200/310 3,587.22 CO&DS Withheld for Administration 3 587 22 3323 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9299/761 Payments to Refunding Bond Escrow Accrued Interest Payable 2210 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds 1114 3322 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 -

Jefferson County School District

	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2021-22 fiscal year.		-
	ebt Service Current Bond Refunding		
<u>Account #</u> 9200/790	Description Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
2210	Accided interest Payable (Sinking Fund Accidals)		-
No current re	funding for the 2021-22 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
2210	Accided interest i dyable (Sinking i unu Acciddis)		-
No advance	bond refunding for the 2021-22 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
<u>Account #</u> 11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en		Debit	Credit
		Debit	orean
	apital Projects, CO&DS		
Account #	Description		
11XX 1220	Cash Dua from Other Agencies	- 73,247.39	
9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	83.51	
9200/710	Interest	00.01	
2632	Deferred Revenues - Unavailable		59.34
3321	CO&DS Distributed		72,746.19
3325	Interest on Undistributed CO&DS		525.37
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	_	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
To record PY	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 100 Ge	eneral Fund		
Account #	Description		
Account #			
7200/310	Professional and Technical Services	1,107.81	
7200/310 3323	CO&DS Withheld for Administration	1,107.81	1,107.81
7200/310 3323 To record an	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,107.81	1,107.81
7200/310 3323 To record an provided in A	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rrticle XII, Section 9, Subsection (d) of the Florida Constitution.	1,107.81	1,107.81
7200/310 3323 To record an provided in A	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,107.81	1,107.81
7200/310 3323 To record an provided in A <u>Fund 210 De</u> <u>Account #</u>	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	1,107.81	1,107.81
7200/310 3323 To record an provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal	1,107.81 -	1,107.81
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest	1,107.81 - -	1,107.81
7200/310 3323 To record an provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writele XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,107.81 - - - -	1,107.81
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest	1,107.81 - - - - - - - -	1,107.81
7200/310 3323 To record an provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,107.81 - - - - - - - - -	1,107.81
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,107.81 - - - - - - - -	1,107.81 -
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,107.81 - - - - - - - -	1,107.81 - -
7200/310 3323 To record an provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>abt Service, SBE/COBI Bonds</u> <u>abt Service, SBE/COBI Bonds</u> <u>abt Service, SBE/COBI Bonds</u> <u>abt Service, SBE/COBI Bonds</u> <u>abt Service Agents</u> <u>CO&DS Withheld for SBE/COBI Bonds</u> <u>SBA Sinking Fund Earnings</u> <u>Cash</u>	1,107.81 - - - - - - - - - -	1,107.81 - - - -
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>abt Service, SBE/COBI Bonds</u> <u>abt Service, SBE/COBI Bonds</u> <u>abt Service, SBE/COBI Bonds</u> SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	1,107.81 - - - - - - - - -	1,107.81 - - - -
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, relations, relations	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	1,107.81 - - - - - - - -	1,107.81 - - - -
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, relations, relations	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>abt Service, SBE/COBI Bonds</u> <u>abt Service, SBE/COBI Bonds</u> <u>abt Service, SBE/COBI Bonds</u> SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	1,107.81 - - - - - - -	1,107.81 - - - -
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.	CO&DS Withheld for Administration hounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>abt Service, SBE/COBI Bonds</u> <u>abt Service, SBE/COBI Bonds</u> <u>bescription</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	1,107.81 - - - - - - - -	1,107.81 - - - -
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladivance refutagent. Reconciliation	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	1,107.81 - - - - - - -	1,107.81 - - - -
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliatii Beginning fu	CO&DS Withheld for Administration hounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>abt Service, SBE/COBI Bonds</u> <u>abt Service, SBE/COBI Bonds</u> <u>bescription</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	1,107.81 - - - - - - -	1,107.81 - - - - -
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3326 11XX To record de earnings, rel: advance refu agent. Reconciliatii Beginning fu Plus:	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	1,107.81 - - - - - -	1,107.81 - - - - -
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld	1,107.81 - - - - - -	1,107.81
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuagent. Beginning fu Plus: CO&DS Bond in	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	1,107.81 - - - - - - -	1,107.81 - - - - - - - -
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9200/730 9209/761 2210 1114 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld iterest (revenue on withheld MVLR)	1,107.81	1,107.81
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9200/730 9209/761 2210 1114 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. Ext Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: md balance as provided in prior school year S withheld iterest (revenue on withheld MVLR) ed bond proceeds	1,107.81	1,107.81
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9299/761 2210 1114 3326 11XX To record de earnings, related vance refutagent. Beginning fut Plus: CO&DS Bond in Refund Premiut Less: Principa	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments	1,107.81	1,107.81
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9299/761 2210 1114 3326 11XX To record de earnings, reladvance refuagent. Reconciliatii Beginning fu Plus: CO&DS Bond ir Refund Premiuu Less: Principa Interest	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure	1,107.81	1,107.81
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu Less: Principa Interest Dues at	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above)	1,107.81	1,107.81
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiut Less: Principa Interest Dues a Payment	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Exercise, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Ind balance as provided in prior school year S withheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure Ind fees (fees on bond interest above) Ints to refunded bonds escrow agent	1,107.81	1,107.81
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9200/730 9200/730 920/730 920/740 9200/730 929/761 2210 1114 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu Less: Principa Interest Dues at Paymen	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above)	1,107.81	1,107.81
7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9200/730 9200/730 920/730 920/740 9200/730 929/761 2210 1114 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu Less: Principa Interest Dues at Paymen	CO&DS Withheld for Administration hounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments rexpenditure and fees (fees on bond interest above) hts to refunded bonds (admin and underwriter fees) at on refunded bonds	1,107.81	1,107.81
7200/310 3323 To record an provided in A Fund 210 Decord and provided in A Account # 9200/710 9200/720 9200/730 929/761 2210 1114 33226 11XX To record de earnings, reladvance refuagent. Beginning fur Plus: CO&DS Bond in Refund Premiu Less: Principa Interesti Dues an Paymen Dues an Discourt	CO&DS Withheld for Administration hounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments rexpenditure and fees (fees on bond interest above) hts to refunded bonds (admin and underwriter fees) at on refunded bonds	1,107.81	1,107.81

Lafayette County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2021-22 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2021-22 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance.	hand refunding for the 2021-22 fiecal year		
	bond refunding for the 2021-22 fiscal year.		
	bt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	Description Cash		
2210	Accrued Interest Payable	-	-
	nterest for the 2020-21 fiscal year.		
Year-end en	trios	Debit	Credit
		Debit	orean
	<u>ipital Projects, CO&DS</u>		
<u>Account #</u> 11XX	Description Cash	_	
1220	Due from Other Agencies	41,635.19	
9200/730	Dues and Fees (Administrative expense)	47.47	
9200/710	Interest	47.47	22.72
9200/710 2632	Interest Deferred Revenues - Unavailable	47.47	33.73 41.350.30
9200/710	Interest	47.47	41,350.30
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed	47.47	41,350.30
9200/710 2632 3321 3325 To record CC	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	47.47 _	41,350.30
9200/710 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	47.47	41,350.30
9200/710 2632 3321 3325 To record CC 2632 3321 3325	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	47.47 -	41,350.30
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	47.47	41,350.30
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	47.47	41,350.30
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	47.47	41,350.30
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account #	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Eneral Fund Description	-	41,350.30
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Eneral Fund Description Professional and Technical Services	47.47 - 629.70	41,350.30 298.63 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Eneral Fund Description	-	41,350.30 298.63 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	-	41,350.30 298.63 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	-	41,350.30
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	-	41,350.30 298.63 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 9200/710	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	-	41,350.30 298.63 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	-	41,350.30 298.63 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	-	41,350.30 298.63 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	-	41,350.30 298.63 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9209/761	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. th Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	-	41,350.30 298.63 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	-	41,350.30 298.63 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	41,350.30 298.63 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/720 9299/761 2210 1114 3322 3326 11XX	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration Nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	-	41,350.30 298.63 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	41,350.30 298.63 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, relations of the second second 100 Second Seco	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Pund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest BA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	-	41,350.30 298.63 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, relations of the second second 100 Second Seco	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	-	41,350.30 298.63 - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	-	41,350.30 298.63 - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 115 115 115 115 115 115 11	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	-	41,350.30 298.63 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/700 9200/720	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	-	41,350.30 298.63 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatia Beginning fur Plus: CO&DS	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	-	41,350.30 298.63 - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/730 9209/761 2210 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond in	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. eneral Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR)	-	41,350.30 298.63 - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A <u>Fund 2010 De</u> <u>Account #</u> 9200/720 92	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: withheld terest withheld terest withheld terest	-	41,350.30 298.63 - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A <u>Fund 2010 De</u> <u>Account #</u> 9200/720 92	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. eneral Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR)	-	41,350.30 298.63 - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. <u>Reconciliatie</u> Beginning fur Plus: CO&DS Bond in Refunda Premiur	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. to Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow covide therest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds al payments	-	41,350.30 298.63 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9209/761 2210 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Refunde Premiur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld rom MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: is withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds al payments expenditure	-	41,350.30 298.63 - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for ABE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: a withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds al payments expenditure nd fees (fees on bond interest above)	-	41,350.30 298.63 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 2010 De</u> <u>Account #</u> 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. <u>Reconciliation</u> Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds al payments expenditure of these on bond interest above) ths to refunded bonds escrow agent	-	41,350.30 298.63 - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3223 To record arr provided in A <u>Fund 2010 De</u> <u>Account #</u> 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for ABE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: a withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds al payments expenditure nd fees (fees on bond interest above)	-	41,350.30 298.63 - -

Lake County School District Credit Entries resulting from bond issuance and refunding: Debit Fund 310 Capital Projects, COBI Bonds Description Account # 11XX Cash 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/891 Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds 3711 3791 No new money bond issues for the 2021-22 fiscal year. Fund 210 Debt Service Current Bond Refunding Description Account # 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 Sale of Refunding Bonds 3715 3792 Premium on Sale of Refunding Bonds 2210 Accrued Interest Payable (Sinking Fund Accruals) No current refunding for the 2021-22 fiscal year. Fund 210 Debt Service Advance Bond Refunding Account # Description Cash with Fiscal/Service Agents 1114 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/892 Discounts on Refunding Bonds 3715 Sale of Refunding Bonds Premium on Sale of Refunding Bonds 3792 2210 Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding for the 2021-22 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 11XX 2210 Accrued Interest Payable No accrued interest for the 2020-21 fiscal year. <u>Credit</u> <u>Debit</u> Year-end entries: Fund 360 Capital Projects, CO&DS Description Account # 11XX Cash 962.249.43 1220 Due from Other Agencies Dues and Fees (Administrative expense) 9200/730 1,944.89 9200/710 Interest 2632 Deferred Revenues - Unavailable 1,381.95 CO&DS Distributed Interest on Undistributed CO&DS 3321 950.577.29 12.235.08 3325 To record CO&DS disbursements, investment earnings, and treasury fees. 2632 Deferred Revenues - Unavailable - Prior Year 3321 CO&DS Distributed 3325 Interest on Undistributed CO&DS To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 100 General Fund Account # Description Professional and Technical Services CO&DS Withheld for Administration 7200/310 25,799,16 25.799.16 3323 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 210 Debt Service, SBE/COBI Bonds Account # 9200/710 Description Redemption of Principal 608,000.00 9200/720 Interest 149,720.00 SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow 9200/730 276 95 9299/761 -2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds 743,567.55 3322 3326 SBA Sinking Fund Earnings 62.36 14.367.04 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 75,069.25 Plus: CO&DS withheld 743,567.55 Bond interest (revenue on withheld MVLR) 62.36 Refunded bond proceeds Premium on refunded bonds Less: 608,000.00 Principal payments Interest expenditure 149,720.00 Dues and fees (fees on bond interest above) 276.95

Payments to refunded bonds escrow agent

Discount on refunded bonds

Ending fund balance

Dues and fees on refunded bonds (admin and underwriter fees)

_____60,702.21

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Lee County School District

Entries resulting from bond issuance and refunding: Debit Credit Fund 310 Capital Projects, COBI Bonds Description Account # 11XX Cash 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/891 Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds 3711 3791 No new money bond issues for the 2021-22 fiscal year. Fund 210 Debt Service Current Bond Refunding Description Account # 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 Sale of Refunding Bonds 3715 3792 Premium on Sale of Refunding Bonds 2210 Accrued Interest Payable (Sinking Fund Accruals) No current refunding for the 2021-22 fiscal year. Fund 210 Debt Service Advance Bond Refunding Description Account # Cash with Fiscal/Service Agents 1114 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/892 Discounts on Refunding Bonds 3715 Sale of Refunding Bonds Premium on Sale of Refunding Bonds 3792 2210 Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding for the 2021-22 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 11XX 2210 Accrued Interest Payable No accrued interest for the 2020-21 fiscal year. <u>Debit</u> <u>Credit</u> Year-end entries: Fund 360 Capital Projects, CO&DS Description Account # 11XX Cash 3,552,778.95 1220 Due from Other Agencies Dues and Fees (Administrative expense) 9200/730 4,367.82 9200/710 Interest 2632 Deferred Revenues - Unavailable 3,103.57 CO&DS Distributed Interest on Undistributed CO&DS 3321 3.526.565.81 27.477.39 3325 To record CO&DS disbursements, investment earnings, and treasury fees. 2632 Deferred Revenues - Unavailable - Prior Year 3321 CO&DS Distributed 3325 Interest on Undistributed CO&DS To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 57.939.45 3323 CO&DS Withheld for Administration 57 939 45 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9200/710 Redemption of Principal 256.000.00 9200/720 27,400.00 Interest 9200/730 SBA Sinking Fund Administration Fees 103.59 Pavments to Refunding Bond Escrow 9299/761 Accrued Interest Payable 2210 1114 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds 278,124.74 3322 3326 SBA Sinking Fund Earnings 23.32 11XX Cash 5.355.53 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 13,777.42 Plus: CO&DS withheld 278,124.74 Bond interest (revenue on withheld MVLR) 23.32 Refunded bond proceeds Premium on refunded bonds Less: Principal payments 256,000.00 Interest expenditure 27,400.00 Dues and fees (fees on bond interest above) 103.59 Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) -Discount on refunded bonds Ending fund balance 8,421.89

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Leon County School District

Entries resulting from bond issuance and refunding: Debit Credit Fund 310 Capital Projects, COBI Bonds Description Account # 11XX Cash 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/891 Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds 3711 3791 No new money bond issues for the 2021-22 fiscal year. Fund 210 Debt Service Current Bond Refunding Description Account # 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 Sale of Refunding Bonds 3715 3792 Premium on Sale of Refunding Bonds 2210 Accrued Interest Payable (Sinking Fund Accruals) No current refunding for the 2021-22 fiscal year. Fund 210 Debt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Account # 1114 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/892 Discounts on Refunding Bonds 3715 Sale of Refunding Bonds 3792 Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals) 2210 No advance bond refunding for the 2021-22 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 11XX Cash 2210 Accrued Interest Payable No accrued interest for the 2020-21 fiscal year. Year-end entries: Debit Credit Fund 360 Capital Projects, CO&DS Description Account # 11XX Cash Due from Other Agencies 1.228.365.51 1220 9200/730 Dues and Fees (Administrative expense) 1,532.22 9200/710 Interest Deferred Revenues - Unavailable 1,088.72 2632 3321 CO&DS Distributed 1,219,170.03 Interest on Undistributed CO&DS 3325 9 638 98 To record CO&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year 2632 CO&DS Distributed 3321 3325 Interest on Undistributed CO&DS To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 20.324.97 CO&DS Withheld for Administration 3323 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 Account # **Description** 9200/710 Redemption of Principal 89.000.00 9200/720 28.700.00 Interest SBA Sinking Fund Administration Fees 9200/730 43.02 9299/761 Payments to Refunding Bond Escrow -2210 Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds 1114 115.503.00 3322 SBA Sinking Fund Earnings 3326 9.69 11XX Cash 2,230.33 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 14,385.19 Plus: CO&DS withheld 115,503.00 Bond interest (revenue on withheld MVLR) 9.69 Refunded bond proceeds Premium on refunded bonds 1 699. 89,000.00 Principal payments Interest expenditure 28,700.00 Dues and fees (fees on bond interest above) 43 02 Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) _ Discount on refunded bonds Ending fund balance 12,154.86

 Levy County School District

 Entries resulting from bond issuance and refunding:

 Fund 310 Capital Projects, COBI Bonds

 Account #
 Description

 11XX
 Cash

 0000 EDU
 Description

<u>Debit</u>

Credit

Fund 310 Ca			
	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2021-22 fiscal year.		
	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
2210	Accided interest Payable (Sinking Pund Accidais)		-
No current re	efunding for the 2021-22 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	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 2021-22 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash		
2210	Cash Accrued Interest Payable	-	-
	interest for the 2020-21 fiscal year.		
Year-end en	tries:	Debit	<u>Credit</u>
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	198,377.11	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	226.18	
2632	Deferred Revenues - Unavailable		160.72
3321	CO&DS Distributed		197,019.70
3325	Interest on Undistributed CO&DS		1,422.87
To record CO	D&DS disbursements, investment earnings, and treasury fees.		
0000	Deferred Revenues - Unavailable - Prior Year		
2632 3321	CO&DS Distributed	-	_
3325	Interest on Undistributed CO&DS		_
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
	, , , , , , , , , , , , , , , , , , , ,		
investment e			
	eneral Fund		
Fund 100 G			
Fund 100 Ge Account #	Description	3.000.30	
Fund 100 G		3,000.30	3,000.30
Fund 100 G Account # 7200/310 3323	Description Professional and Technical Services	3,000.30	3,000.30
Fund 100 G Account # 7200/310 3323 To record an	Description Professional and Technical Services CO&DS Withheld for Administration	3,000.30	3,000.30
Fund 100 G Account # 7200/310 3323 To record an provided in A	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	3,000.30	3,000.30
Fund 100 G Account # 7200/310 3323 To record an provided in A	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	3,000.30	3,000.30
Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	3,000.30 -	3,000.30
Fund 100 Gd Account # 7200/310 3323 To record an provided in <i>P</i> Fund 210 Dd Account # 9200/710 9200/720	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	3,000.30 - -	3,000.30
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	3,000.30 - - -	3,000.30
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	3,000.30 - - - - -	3,000.30
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	3,000.30 - - - - - - -	3,000.30
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Nutcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	3,000.30 - - - - - - - -	3,000.30
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	3,000.30 - - - - - -	3,000.30
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Nutcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	3,000.30 - - - - - - - - - -	3,000.30
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	3,000.30	3,000.30 - - - -
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	3,000.30 - - - - - - - -	3,000.30
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladivance refut	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash with service payments, MVLR withheld for debt service, investment	3,000.30	3,000.30
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash who fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	3,000.30	3,000.30
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3326 11XX To record de earnings, rel. advance refu agent.	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash who fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	3,000.30 - - - - - - - -	3,000.30
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 1114 3326 11XX To record de earnings, reladvance refu advance refu agent.	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	3,000.30	3,000.30
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9299/761 2210 1114 3326 11XX To record de earnings, reladvance refu advance refu agent.	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Nuclear Service, SBE/COBI Bonds Edst Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	3,000.30	3,000.30
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliatii Beginning fu Plus:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	3,000.30	3,000.30
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuagent. Reconciliati Beginning fu Plus: CO&DS Bond ir	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Con of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld therest (revenue on withheld MVLR)	3,000.30	3,000.30
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Da Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reladvance refuadvance refuadvance refuadvance refuadsent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Inticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds	3,000.30	3,000.30
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, rel- advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow Con of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld therest (revenue on withheld MVLR)	3,000.30	3,000.30
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel- advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu Less:	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Nucle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds	3,000.30	3,000.30
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9209/761 9200/730 9200/730 9200/700 9200/700 9200/700 9200/700 9200/700 9200/700	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. EDESCRIPTION Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld therest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments	3,000.30	3,000.30
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel- advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principi Interest	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments t expenditure	3,000.30	3,000.30
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel- advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Princips Interest Dues a Paymei	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments t expenditure nd fees (fees on bond interest above) ints to refunded bonds escrow agent	3,000.30	3,000.30
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel- advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interesta Dues a	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Naticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld tterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments t expenditure nd fees (fees on bond interest above) Ints to refunded bonds (admin and underwriter fees)	3,000.30	3,000.30
Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel- advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interesta Dues a Paymei Dues a	Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Nucle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments t expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent nd fees (fees on refunded bonds (admin and underwriter fees)) nt on refunded bonds	3,000.30	3,000.30

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Liberty County School District

Credit Entries resulting from bond issuance and refunding: Debit Fund 310 Capital Projects, COBI Bonds Description Account # 11XX Cash 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/891 Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds 3711 3791 No new money bond issues for the 2021-22 fiscal year. Fund 210 Debt Service Current Bond Refunding Description Account # 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 Sale of Refunding Bonds 3715 3792 Premium on Sale of Refunding Bonds 2210 Accrued Interest Payable (Sinking Fund Accruals) No current refunding for the 2021-22 fiscal year. Fund 210 Debt Service Advance Bond Refunding Description Account # Cash with Fiscal/Service Agents 1114 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds 9299/892 Sale of Refunding Bonds 3715 Premium on Sale of Refunding Bonds 3792 2210 Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding for the 2021-22 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Description Account # 11XX Cash 2210 Accrued Interest Payable No accrued interest for the 2020-21 fiscal year. Year-end entries: Debit Credit Fund 360 Capital Projects, CO&DS Account # 11XX Description Cash 1220 Due from Other Agencies 42 029 92 Dues and Fees (Administrative expense) 9200/730 47.92 9200/710 Interest 2632 Deferred Revenues - Unavailable 34 05 CO&DS Distributed 3321 41,742.33 3325 Interest on Undistributed CO&DS 301.46 To record CO&DS disbursements, investment earnings, and treasury fees. 2632 Deferred Revenues - Unavailable - Prior Year CO&DS Distributed 3321 Interest on Undistributed CO&DS 3325 To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 100 General Fund **Description** Account # Professional and Technical Services 635.67 7200/310 CO&DS Withheld for Administration 635.67 3323 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 Description Account # Redemption of Principal 9200/710 9200/720 Interest SBA Sinking Fund Administration Fees 9200/730 9299/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Pavable Cash with Fiscal/Service Agents 1114 CO&DS Withheld for SBE/COBI Bonds 3322 SBA Sinking Fund Earnings 3326 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

Madison County School District Credit Entries resulting from bond issuance and refunding: Debit Fund 310 Capital Projects, COBI Bonds Description Account # 11XX Cash 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/891 Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds 3711 3791 No new money bond issues for the 2021-22 fiscal year. Fund 210 Debt Service Current Bond Refunding Description Account # 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 Sale of Refunding Bonds 3715 3792 Premium on Sale of Refunding Bonds 2210 Accrued Interest Payable (Sinking Fund Accruals) No current refunding for the 2021-22 fiscal year. Fund 210 Debt Service Advance Bond Refunding Description Account # Cash with Fiscal/Service Agents 1114 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds 9299/892 Sale of Refunding Bonds 3715 Premium on Sale of Refunding Bonds 3792 2210 Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding for the 2021-22 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Description Account # 11XX Cash 2210 Accrued Interest Payable No accrued interest for the 2020-21 fiscal year. Year-end entries: Debit Credit Fund 360 Capital Projects, CO&DS Account # 11XX Description Cash 1220 Due from Other Agencies 104.839.75 9200/730 Dues and Fees (Administrative expense) 119.53 9200/710 Interest 2632 Deferred Revenues - Unavailable 84 93 CO&DS Distributed 3321 104,122.38 3325 Interest on Undistributed CO&DS 751.97 To record CO&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year 2632 CO&DS Distributed 3321 Interest on Undistributed CO&DS 3325 To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 100 General Fund Account # Description Professional and Technical Services 1,585.62 7200/310 3323 CO&DS Withheld for Administration To record amounts withheld from MVLR for actual administration fees as 1 585 62 provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 210 Debt Service, SBE/COBI Bonds Description Account # 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9299/761 Payments to Refunding Bond Escrow Accrued Interest Payable 2210 1114 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds 3322 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 1 699. 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

Manatee County School District

LIILIESIESU	Ilting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No pow mon	Premium on Sale of Bonds		-
	ey bond issues for the 2021-22 fiscal year.		
	ebt Service Current Bond Refunding		
<u>Account #</u> 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	_
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2021-22 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2021-22 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	Description Cash	-	
2210	Accrued Interest Payable		-
No accrued i	interest for the 2020-21 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	1,456,080.92	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	2,198.93	
2632	Deferred Revenues - Unavailable		1,562.46
0004	CO&DS Distributed		1,442,884.22
3321			
3325	Interest on Undistributed CO&DS		13,833.17
3325	Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees.		
3325 To record C0 2632	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	
3325 To record C0 2632 3321	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	
3325 To record C0 2632 3321 3325	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	
3325 To record C0 2632 3321 3325	 D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and 	-	
3325 To record Co 2632 3321 3325 To record Ph	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.	·	
3325 To record Co 2632 3321 3325 To record Ph investment e	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.		
3325 To record C(2632 3321 3325 To record P) investment e <u>Fund 100 Ge</u> <u>Account #</u> 7200/310	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services	- 29,168.94	13,833.17 - -
3325 To record CO 2632 3321 3325 To record PV investment e <u>Fund 100 Gr</u> <u>Account #</u> 7200/310 3323	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Coefferred Revenues - Unavailable, CO&DS disbursements, and aarnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- 29,168.94	
3325 To record CO 2632 3321 3325 To record P\ investment e <u>Fund 100 Gr</u> <u>Account #</u> 7200/310 3323 To record an	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services	- 29,168.94	13,833.17 - -
3325 To record Co 3321 3325 To record PV investment e <u>Fund 100 Go</u> <u>Account #</u> 7200/310 3323 To record an provided in A	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	- 29,168.94	13,833.17 - -
3325 To record CO 2632 3321 3325 To record PV investment e <u>Fund 100 Gr</u> <u>Account #</u> 7200/310 3323 To record an provided in A <u>Fund 210 Dec</u>	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	- 29,168.94	13,833.17 - -
3325 To record Co 3321 3325 To record PV investment e <u>Fund 100 Go</u> <u>Account #</u> 7200/310 3323 To record an provided in A	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	- 29,168.94 375,000.00	13,833.17 - -
3325 To record CO 2632 3321 3325 To record P investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS of Deferred Revenues - Unavailable, CO&DS disbursements, and aarnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	375,000.00 105,940.00	13,833.17 - -
3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	375,000.00	13,833.17 - -
3325 To record CO 2632 3321 3325 To record P investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	375,000.00 105,940.00 176.00	13,833.17 - -
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	375,000.00 105,940.00 176.00	13,833.17 - -
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS To Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	375,000.00 105,940.00 176.00	13,833.17 - - 29,168.94 - 472,542.84
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Terred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	375,000.00 105,940.00 176.00	13,833.17 - - 29,168.94 - 472,542.84 39.63
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	375,000.00 105,940.00 176.00	13,833.17 - - 29,168.94 - 472,542.84
3325 To record CO 2632 3321 3325 To record P investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/730 9209/761 2210 1114 3322 3326 11XX To record de	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Terred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	375,000.00 105,940.00 176.00	13,833.17 - - 29,168.94 - 472,542.84 39.63
3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel- advance refu	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	375,000.00 105,940.00 176.00	13,833.17 - - 29,168.94 - 472,542.84 39.63
3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	375,000.00 105,940.00 176.00	13,833.17 - - 29,168.94 - 472,542.84 39.63
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel. advance refu agent.	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	375,000.00 105,940.00 176.00	13,833.17 - - 29,168.94 - 472,542.84 39.63
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel- advance refu advance refu advance refu advance refu	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS To Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	375,000.00 105,940.00 176.00	13,833.17 - - 29,168.94 - 472,542.84 39.63
3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Beginning fu Plus:	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	375,000.00 105,940.00 176.00	13,833.17 - - - - - - - - - - - - - - - - - - -
3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	375,000.00 105,940.00 176.00	13,833.17 - - 29,168.94 - 472,542.84 39.63 8,533.53
3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel- advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	375,000.00 105,940.00 176.00	13,833.17 - - - 29,168.94 - 472,542.84 39.63 8,533.53 - 53,100.68 472,542.84
3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel- advance refu agent. Beginning fu Plus: CO&DS Bond ir Refund Premiu	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld therest (revenue on withheld MVLR)	375,000.00 105,940.00 176.00	13,833.17 - - 29,168.94 29,168.94 472,542.84 39.63 8,533.53 53,100.68 472,542.84 39.63
3325 To record CO 2632 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9299/761 2210 1114 3326 11XX To record de earnings, rel. advance refu advance refu Beginning fu Plus: CO&DE Bond ir Refund Premiu Less:	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and aamings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Not be the optimication for the payments of refunded bonds withheld therest SW withheld	375,000.00 105,940.00 176.00	13,833.17 - - - 29,168.94 - 472,542.84 39.63 8,533.53 8,533.53 - 53,100.68 472,542.84 39.63 -
3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, reliadvance refu advance refu agent. Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Nd balance as provided in prior school year S withheld hterest (revenue on withheld MVLR) ed bond proceeds	375,000.00 105,940.00 176.00	13,833.17 - - 29,168.94 29,168.94 472,542.84 39.63 8,533.53 53,100.68 472,542.84 39.63
3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel- advance refu agent. Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principe Interest Dues a	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and termings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments t expenditure nd fees (fees on bond interest above)	375,000.00 105,940.00 176.00	13,833.17 - - - 29,168.94 - 472,542.84 39.63 8,533.53 - 53,100.68 472,542.84 39.63 - - - 375,000.00
3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel- advance refu agent. Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Princips Interest Dues a Paymei	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Professional and Technical Services CO&DS Withheld for Administration noounts withheld from MVLR for actual administration fees as write SECOBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld therest (revenue on withheld MVLR) ed bond proceeds af payments t expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent	375,000.00 105,940.00 176.00	13,833.17 - - - 29,168.94 29,168.94 472,542.84 39.63 8,533.53 53,100.68 472,542.84 39.63 - - 375,000.00 105,940.00
3325 To record CO 3321 3325 To record PV investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest Dues a Paymen Dues a	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and termings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments t expenditure nd fees (fees on bond interest above)	375,000.00 105,940.00 176.00	13,833.17 - - - 29,168.94 29,168.94 472,542.84 39.63 8,533.53 53,100.68 472,542.84 39.63 - - 375,000.00 105,940.00
3325 To record CO 3321 3325 To record PV investment e Fund 100 G Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest Dues a Paymen Dues a	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and aarnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments t expenditure nd fees (fees on bond interest above) nts to refunded bonds (admin and underwriter fees) nt on refunded bonds	375,000.00 105,940.00 176.00	13,833.17 - - - 29,168.94 29,168.94 472,542.84 39.63 8,533.53 53,100.68 472,542.84 39.63 - - 375,000.00 105,940.00
3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel. advance refu agent. Beginning fu Plus: CO&DG Bond ir Refund Premiu Less: Principa Interest Dues a Paymei Dues a Discourt	D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Toeferred Revenues - Unavailable, CO&DS disbursements, and aarnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments t expenditure nd fees (fees on bond interest above) nts to refunded bonds (admin and underwriter fees) nt on refunded bonds	375,000.00 105,940.00 176.00	13,833.17 - - - - - - - - - - - - -

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Marion County School District

Entries resulting from bond issuance and refunding: Debit Credit Fund 310 Capital Projects, COBI Bonds Description Account # 11XX Cash 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/891 Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds 3711 3791 No new money bond issues for the 2021-22 fiscal year. Fund 210 Debt Service Current Bond Refunding Description Account # 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 Sale of Refunding Bonds 3715 3792 Premium on Sale of Refunding Bonds 2210 Accrued Interest Payable (Sinking Fund Accruals) No current refunding for the 2021-22 fiscal year. Fund 210 Debt Service Advance Bond Refunding Account # Description Cash with Fiscal/Service Agents 1114 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/892 Discounts on Refunding Bonds 3715 Sale of Refunding Bonds Premium on Sale of Refunding Bonds 3792 2210 Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding for the 2021-22 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 11XX 2210 Accrued Interest Payable No accrued interest for the 2020-21 fiscal year. <u>Credit</u> <u>Debit</u> Year-end entries: Fund 360 Capital Projects, CO&DS **Description** Account # 11XX Cash 1,424,694.77 1220 Due from Other Agencies Dues and Fees (Administrative expense) 9200/730 1,923.80 9200/710 Interest 2632 Deferred Revenues - Unavailable 1,366.97 CO&DS Distributed Interest on Undistributed CO&DS 3321 1,413,149.21 12.102.39 3325 To record CO&DS disbursements, investment earnings, and treasury fees. 2632 Deferred Revenues - Unavailable - Prior Year 3321 CO&DS Distributed 3325 Interest on Undistributed CO&DS To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 100 General Fund Account # Description Professional and Technical Services CO&DS Withheld for Administration 7200/310 25.519.38 25.519.38 3323 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 210 Debt Service, SBE/COBI Bonds Account # 9200/710 Description Redemption of Principal 240,000.00 9200/720 Interest 27,200.00 SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow 9200/730 97 82 9299/761 Accrued Interest Payable 2210 1114 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds 262,623.41 3322 3326 SBA Sinking Fund Earnings 22.02 4.652.39 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 13,670.27 Plus: CO&DS withheld 262,623.41 Bond interest (revenue on withheld MVLR) 22.02 Refunded bond proceeds Premium on refunded bonds Less: 240,000.00 Principal payments Interest expenditure 27,200.00 Dues and fees (fees on bond interest above) 97.82 Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds Ending fund balance 9,017.88

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Martin County School District

Credit Entries resulting from bond issuance and refunding: Debit Fund 310 Capital Projects, COBI Bonds Description Account # 11XX Cash 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/891 Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds 3711 3791 No new money bond issues for the 2021-22 fiscal year. Fund 210 Debt Service Current Bond Refunding Description Account # 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 Sale of Refunding Bonds 3715 3792 Premium on Sale of Refunding Bonds 2210 Accrued Interest Payable (Sinking Fund Accruals) No current refunding for the 2021-22 fiscal year. Fund 210 Debt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Account # 1114 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds 9299/892 Sale of Refunding Bonds Premium on Sale of Refunding Bonds 3715 3792 2210 Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding for the 2021-22 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 11XX Cash 2210 Accrued Interest Payable No accrued interest for the 2020-21 fiscal year. Year-end entries: Debit Credit Fund 360 Capital Projects, CO&DS Account # Description 11XX Cash Due from Other Agencies Dues and Fees (Administrative expense) 1220 726.052.92 9200/730 1,841.65 9200/710 Interest 2632 Deferred Revenues - Unavailable 1.308.59 CO&DS Distributed 3321 715,000.41 3325 Interest on Undistributed CO&DS 11,585.57 To record CO&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year 2632 CO&DS Distributed 3321 3325 Interest on Undistributed CO&DS To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 24.429.60 CO&DS Withheld for Administration 3323 24 429 60 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 210 Debt Service, SBE/COBI Bonds Account # **Description** 9200/710 Redemption of Principal 776 000 00 9200/720 Interest 130.370.00 SBA Sinking Fund Administration Fees 9200/730 331.19 9299/761 Payments to Refunding Bond Escrow -2210 Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds 1114 889.209.99 3322 SBA Sinking Fund Earnings 3326 74.57 11XX Cash 17,416.63 To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year 65.431.50 Plus: CO&DS withheld 889,209.99 Bond interest (revenue on withheld MVLR) 74.57 Refunded bond proceeds Premium on refunded bonds 1 699. 776,000.00 Principal payments Interest expenditure 130,370.00 Dues and fees (fees on bond interest above) 331 19 Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) -

Discount on refunded bonds

Ending fund balance

48,014.87

Monroe County School District

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
	-		
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)		
9299/891	Discounts on Sale of Bonds		
		-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2021-22 fiscal year.		
Fund 210 D	abt Service Current Bend Befunding		
Fulla 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		
	Ū.		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2021-22 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)		
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	_	
9299/892		-	
	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	, , , , , , , , , , , , , , , , , , , ,		
No odvono-	hand refunding for the 2021-22 fiscal year		
No advance	bond refunding for the 2021-22 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 260 C	apital Projects, CO&DS		
<u>Fund 300 Ca</u>	apital Projects, COabs		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	274,750.60	
9200/730	Dues and Fees (Administrative expense)	313.26	
9200/710	Interest	010.20	
9200/110			
2632	Deferred Revenues - Unavailable		222.58
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		222.58 272,870.61
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		272,870.61
3321 3325	CO&DS Distributed		272,870.61
3321 3325 To record C0	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.	_	272,870.61
3321 3325 To record C0 2632	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	272,870.61
3321 3325 To record C0 2632 3321	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	272,870.61
3321 3325 To record Co 2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	272,870.61
3321 3325 To record Co 2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	272,870.61
3321 3325 To record Co 2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS & Deferred Revenues - Unavailable, CO&DS disbursements, and	-	272,870.61
3321 3325 To record Co 2632 3321 3325 To record P investment e	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.		272,870.61
3321 3325 To record Co 2632 3321 3325 To record PN	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.		272,870.61
3321 3325 To record Co 2632 3321 3325 To record P investment e	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.		272,870.61
3321 3325 To record Co 2632 3321 3325 To record PV investment e Fund 100 G	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS & Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund	4,155.39	272,870.61
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description	4,155.39	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e <u>Fund 100 Gr</u> <u>Account #</u> 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	4,155.39	272,870.61
3321 3325 To record CO 2632 3321 3325 To record P\ investment e <u>Fund 100 Gr</u> <u>Account #</u> 7200/310 3323 To record an	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	- 4,155.39	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record P\ investment e <u>Fund 100 Gr</u> <u>Account #</u> 7200/310 3323 To record an	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- 4,155.39	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e <u>Fund 100 G</u> <u>Account #</u> 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	- 4,155.39	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Go Account # 7200/310 3323 To record an provided in A Fund 210 Do	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS & Deferred Revenues - Unavailable, CO&DS disbursements, and iamings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	4,155.39	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record P\ investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account #	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writicle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	4,155.39	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e <u>Fund 100 Gr</u> <u>Account #</u> 7200/310 3323 To record an provided in <i>A</i> <u>Fund 210 De</u> <u>Account #</u> 9200/710	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	- 4,155.39 -	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and interest on Undistributed CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	- 4,155.39 - -	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record P investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 4,155.39 - - -	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and interest on Undistributed CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	- 4,155.39 - - - -	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record P investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 4,155.39 - - - - - - -	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record P' investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 4,155.39 - - - - - - - - - - - - -	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Go Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/730 9299/761 2210	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 4,155.39 - - - - - - - - - - - -	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as vrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	4,155.39	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 4,155.39 - - - - - - - - - - - -	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 4,155.39 - - - - - - - - - - - -	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 4,155.39 - - - - - - - - - - - - -	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/730 9209/761 2210 1114 3322 3326 11XX To record de	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 4,155.39 - - - - - - - - - - - - - - - - -	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS // Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- 4,155.39 - - - - - - - - - - -	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS Distributed CO&DS CO&DS Distributed CO&DS CO&DS Withield CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 4,155.39 - - - - - - - - -	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS // Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	4,155.39	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and tamings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 4,155.39 - - - - - - - - - -	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	4,155.39	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9290/730 9290/761 2210 1114 3326 11XX To record de earnings, reladvance refuadvance refuadvan	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and tamings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as witcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	- 4,155.39 - - - - - - - - - - - - - - -	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	4,155.39 - - - - - - - - - - - - - - - - - - -	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. Beginning fu Plus:	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	4,155.39	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/730 9209/761 2210 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Beginning fu Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	4,155.39	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- 4,155.39 - - - - - - - - - - - - - - - -	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld iterest (revenue on withheld MVLR) ed bond proceeds	4,155.39 - - - - - - - - - - - -	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	4,155.39	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299761 2210 1114 3326 11XX To record de earnings, rel advance refu advance refu agent. Beginning fu Plus: CO&DE Bond ir Refund Premiu	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebst Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds	4,155.39	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Beginning fu Plus: CO&DS Bond in fu Refund Premiu Less: Principa	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and aamings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments	4,155.39	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Beginning fu Plus: CO&DS Bond in fu Refund Premiu Less: Principa	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebst Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds	4,155.39	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 323 To record an provided in A Fund 210 De Account # 9200/730 9299/761 2210 1114 3326 11XX To record de earnings, rel advance refu agent. Reconciliatii Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and aamings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments	4,155.39	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principe Interest Dues a	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS & Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld tterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments : expenditure nd fees (fees on bond interest above)	4,155.39	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Refund Plus: CO&DS Bond ir Refund Prencipation Co&DS Bond ir Refund Prencipation Principation Interest Dues a Payment	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS & Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nud balance as provided in prior school year Swithheld tterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments : expenditure ind fees (fees on bond interest above) ints to refunded bonds escrow agent	4,155.39	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principal Dues a Paymen Dues a	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS of Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. abt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld therest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above) ints to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees)	4,155.39	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3326 11XX To record de earnings, rel advance refu agent. Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest Dues a Paymen Dues a Discourt	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS (* Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld tterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments : expenditure and fees (fees on bond interest above) ints to refunded bonds (admin and underwriter fees) int on refunded bonds (admin and underwriter fees) int on refunded bonds	4,155.39	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principal Dues a Paymen Dues a	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS (* Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld tterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments : expenditure and fees (fees on bond interest above) ints to refunded bonds (admin and underwriter fees) int on refunded bonds (admin and underwriter fees) int on refunded bonds	4,155.39	272,870.61 1,970.67 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3326 11XX To record de earnings, rel advance refu agent. Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest Dues a Paymen Dues a Discourt	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS (* Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld tterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments : expenditure and fees (fees on bond interest above) ints to refunded bonds (admin and underwriter fees) int on refunded bonds (admin and underwriter fees) int on refunded bonds	4,155.39	272,870.61 1,970.67 - -

Nassau County School District

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
	apital Projects, COBI Bonds	Debit	orcuit
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2021-22 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
<u>Account #</u> 9200/790	Description Missellenseue Bringing//Interset Current Refunding		
9200/790	Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No ourront ro	funding for the 2021-22 field year		
	funding for the 2021-22 fiscal year.		
	ebt Service Advance Bond Refunding Description		
<u>Account #</u> 1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No odvoro-	hand refunding for the 2021-22 field upor		
	bond refunding for the 2021-22 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	441,313.19	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	503.16	
2632	Deferred Revenues - Unavailable		357.52
3321	CO&DS Distributed		438,293.48
3325 To record CC	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		3,165.35
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		-
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310 3323	Professional and Technical Services	6,674.52	6 674 50
	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as		6,674.52
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	-	
9200/720	Interest SBA Sinking Fund Administration Fees	-	
9200/730 9299/761	SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114 3322	Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds		-
3326	SBA Sinking Fund Earnings	-	-
11XX	Cash	-	-
	bt service payments, MVLR withheld for debt service, investment		
•	ated fees, reversal of accrued interest, and transfer of prior year		
agent.	nding cash with fiscal agent to payments of refunded bonds escrow		
	an at a state in the data Data (Data)		
	on of activity in fund 210, Debt Service:		
Beginning fui Plus:	nd balance as provided in prior school year		-
	S withheld		-
	terest (revenue on withheld MVLR)		-
	ed bond proceeds m on refunded bonds		-
Less:			-
Principa	al payments		-
	expenditure		-
	nd fees (fees on bond interest above) nts to refunded bonds escrow agent		-
	nd fees on refunded bonds (admin and underwriter fees)		-
	nt on refunded bonds		
Ending fund	palance		-

Okaloosa County School District

Entries resul			
Entrited rood	ting from bond issuance and refunding:	Debit	<u>Credit</u>
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	_
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2021-22 fiscal year.		
	bt Service Current Bond Refunding		
Account # 9200/790	Description Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
2210	Accided interest Payable (Sinking Pund Accidais)		-
No current re	funding for the 2021-22 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
3792 2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	Active and the set and the contrainer and Actives		-
No advance b	bond refunding for the 2021-22 fiscal year.		
	bt Service, SBE/COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable	-	-
	nterest for the 2020-21 fiscal year.		
Year-end ent	ries:	Debit	Credit
		Doon	<u>010411</u>
	pital Projects, CO&DS		
Account #	Description		
11XX 1220	Cash Due from Other Agencies	- 1,139,351.44	
	Dues and Fees (Administrative expense)	1,388.86	
9200/7.30			
	Interest	1,300.00	
9200/710	Interest Deferred Revenues - Unavailable	1,300.00	986.86
9200/710 2632		1,300.00	986.86 1,131,016.30
9200/710 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	1,300.00	1,131,016.30
9200/710 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed	1,300.00	
9200/710 2632 3321 3325 To record CC	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.	1,300.00	1,131,016.30
9200/710 2632 3321 3325 To record CC 2632	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	-	1,131,016.30
9200/710 2632 3321 3325 To record CC 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	1,131,016.30
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	1,131,016.30
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	1,131,016.30
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment et	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	1,131,016.30
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	1,131,016.30
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services	- 18,423.33	1,131,016.30
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration	·	1,131,016.30
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	·	1,131,016.30 8,737.14 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration	·	1,131,016.30 8,737.14 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	·	1,131,016.30 8,737.14 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	·	1,131,016.30 8,737.14 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS ADS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	18,423.33	1,131,016.30 8,737.14 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	18,423.33 56,000.00 24,160.00	1,131,016.30 8,737.14 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	18,423.33 56,000.00 24,160.00 29.34	1,131,016.30 8,737.14 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS I&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	18,423.33 56,000.00 24,160.00	1,131,016.30 8,737.14 - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	18,423.33 56,000.00 24,160.00 29.34	1,131,016.30 8,737.14 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	18,423.33 56,000.00 24,160.00 29.34	1,131,016.30 8,737.14 - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	18,423.33 56,000.00 24,160.00 29.34	1,131,016.30 8,737.14 - - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	18,423.33 56,000.00 24,160.00 29.34	1,131,016.30 8,737.14 - - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record CY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	18,423.33 56,000.00 24,160.00 29.34	1,131,016.30 8,737.14 - - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS WADS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	18,423.33 56,000.00 24,160.00 29.34	1,131,016.30 8,737.14 - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9209/761 2210 1114 3322 3326 111XX To record def earnings, rela advance refut	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment	18,423.33 56,000.00 24,160.00 29.34	1,131,016.30 8,737.14 - - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/730 9209/761 2210 1114 3322 3326 111XX To record def earnings, rela advance refut	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS WADS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	18,423.33 56,000.00 24,160.00 29.34	1,131,016.30 8,737.14 - - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut agent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS WADS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	18,423.33 56,000.00 24,160.00 29.34	1,131,016.30 8,737.14 - - - - - - - - - - - - - - - - - - -
2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9209/761 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. <u>Reconciliatio</u> Beginning fur	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow	18,423.33 56,000.00 24,160.00 29.34	1,131,016.30 8,737.14 - - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. <u>Reconciliatic</u> Beginning fur Plus:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	18,423.33 56,000.00 24,160.00 29.34	1,131,016.30 8,737.14 - - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/710 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut agent. Reconciliatio Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow m of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld	18,423.33 56,000.00 24,160.00 29.34	1,131,016.30 8,737.14 - - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 2010 De</u> <u>Account #</u> 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record def earnings, rela advance refut agent. <u>Reconciliation</u> Beginning fur Plus: CO&DS Bond inf	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld form MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow bi service as provided in prior school year withheld terest (revenue on withheld MVLR)	18,423.33 56,000.00 24,160.00 29.34	1,131,016.30 8,737.14 - - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 2010 De Account # 9200/710 9200/720 9200/720 9200/720 9200/720 9200/720 9200/720 9200/720 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 1114 3322 3326 Equal (1) 1114 111X To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond int Refunded	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow m of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld errest (revenue on withheld MVLR) ad bond proceeds	18,423.33 56,000.00 24,160.00 29.34	1,131,016.30 8,737.14 - - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3223 To record am provided in A <u>Fund 2010 De</u> <u>Account #</u> 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 111X To record del earnings, rela advance refu agent. <u>Reconciliation</u> Beginning fur Plus: CO&DS Bond int Refunded	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld form MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow bi service as provided in prior school year withheld terest (revenue on withheld MVLR)	18,423.33 56,000.00 24,160.00 29.34	1,131,016.30 8,737.14 - - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9200/730 9200/730 9200/710 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/740 9200	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow m of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld errest (revenue on withheld MVLR) ad bond proceeds	18,423.33 56,000.00 24,160.00 29.34	1,131,016.30 8,737.14 - - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refuu agent. <u>Reconciliatic</u> Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow to f activity in fund 210, Debt Service: ad balance as provided in prior school year withheld errest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds	18,423.33 56,000.00 24,160.00 29.34	1,131,016.30 8,737.14 - - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/710 9200/730 9209/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refun agent. <u>Reconciliatic</u> Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa Interest Dues ar	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS M&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow not of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	18,423.33 56,000.00 24,160.00 29.34	1,131,016.30 8,737.14 - - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 111X To record det earnings, rela advance refut agent. <u>Reconciliation</u> Beginning fur Plus: CO&DS Bond int Refunded Premiur Less: Principa Interest Dues ar Paymen	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS M&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year held fees, reversal of accrued interest, and transfer of prior year held balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bolance cas provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds I payments expenditure di fees (fees on bond interest above) ts to refunded bonds escrow agent	18,423.33 56,000.00 24,160.00 29.34	1,131,016.30 8,737.14 - - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3223 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 111X To record del earnings, rela advance refu agent. <u>Reconciliation</u> Beginning fur Plus: CO&DS Bond inl Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Mathematical Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to p	18,423.33 56,000.00 24,160.00 29.34	1,131,016.30 8,737.14 - - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 Edit of the second and provided in A Fund 210 De Account # 9200/730 9299/761 2210 1114 3322 3326 Edit of the second and provided in A Fund 210 De Account # 9200/730 9299/761 2210 1114 3322 3326 Edit of the second and Picond a	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year hding cash with fiscal agent to payments of refunded bonds escrow no of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld erest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure d fees on bond interest above) ts to refunded bonds (admin and underwriter fees) t on refunded bonds (admin and underwriter fees) t on refunded bonds	18,423.33 56,000.00 24,160.00 29.34	1,131,016.30 8,737.14 - - - - - - - - - - - - 78,782.37 6.61 1,400.36 - - - - - - - - - - - - - - - - - - -
9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3223 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 111X To record del earnings, rela advance refu agent. <u>Reconciliation</u> Beginning fur Plus: CO&DS Bond inl Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year holing cash with fiscal agent to payments of refunded bonds escrow no of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld rerest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure d fees on bond interest above) ts to refunded bonds (admin and underwriter fees) t on refunded bonds (admin and underwriter fees) t on refunded bonds	18,423.33 56,000.00 24,160.00 29.34	1,131,016.30 8,737.14 - - - - - - - - - - - - - - - - - - -

Okeechobee County School District

	ting from bond issuance and refunding:	<u>Debit</u>	<u>Credit</u>
	pital Projects, COBI Bonds		
Account # 11XX	<u>Description</u> Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	y bond issues for the 2021-22 fiscal year.		
	ot Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	, , , ,		
No current ref	unding for the 2021-22 fiscal year.		
	bt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance b	ond refunding for the 2021-22 fiscal year.		
Fund 210 Del	ot Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	
	terest for the 2020-21 fiscal year.		-
Year-end ent	ries:	Debit	Credit
	pital Projects, CO&DS	Debit	<u>orean</u>
Account # 11XX	<u>Description</u> Cash	-	
1220	Due from Other Agencies	225,700.82	
9200/730	Dues and Fees (Administrative expense)	257.33	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		182.85
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		224,156.45
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees.		224,156.45
2632 3321 3325 To record CO 2632	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	224,156.45
2632 3321 3325 To record CO 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	224,156.45
2632 3321 3325 To record CO 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS		224,156.45
2632 3321 3325 To record CO 2632 3321 3325 To record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		224,156.45
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings.		224,156.45
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ger	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings.		224,156.45
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Gen Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. neral Fund Description		224,156.45
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Gen Account # 7200/310	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. meral Fund Description Professional and Technical Services	- 3,413.55	224,156.45 1,618.85 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ger Account # 7200/310 3323	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. neral Fund Description	- 3,413.55	224,156.45
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Gen Account # 7200/310 3323 To record amo	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- 3,413.55	224,156.45 1,618.85 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Gen Account # 7200/310 3323 To record amo provided in Ar	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration pounts withheld from MVLR for actual administration fees as	- 3,413.55	224,156.45 1,618.85 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ger Account # 7200/310 3323 To record amo provided in Ar	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution.	- 3,413.55	224,156.45 1,618.85 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ger Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration pounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. ot Service. SBE/COBI Bonds Description Redemption of Principal	- 3,413.55	224,156.45 1,618.85 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ger Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account # 9200/710 9200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. ounts Service, SBE/COBI Bonds Description Redemption of Principal Interest	- 3,413.55	224,156.45 1,618.85 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ger Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. ounts withheld for Principal Interest SBA Sinking Fund Administration Fees	- 3,413.55 - - -	224,156.45 1,618.85 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ger Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9299/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. ot Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 3,413.55	224,156.45 1,618.85 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ger Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9299/761 2210	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. ot Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 3,413.55	224,156.45 1,618.85 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ger Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account # 9200/710 9200/720 9209/761 2210 1114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. ot Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 3,413.55	224,156.45 1,618.85 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ger Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. ot Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 3,413.55 - - - - - - - - - - - - - - - - - -	224,156.45 1,618.85 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ger Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. ot Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- 3,413.55 - - - - - - - - - - - - - - - - -	224,156.45 1,618.85 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Gei Account # 7200/310 3323 To record amo provided in Ar Fund 210 Dei Account # 9200/710 9200/720 9200/730 9200/730 9299/761 2210 1114 3322 3326 11XX To record deb	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. ot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment	- 3,413.55 - - - - - - - - - - - - - - -	224,156.45 1,618.85 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ger Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record deb earnings, relation	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. ot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	- 3,413.55 - - - - - - - - - - - - - - - - -	224,156.45 1,618.85 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ger Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record deb earnings, relat advance refur	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. ot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment	3,413.55	224,156.45 1,618.85 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ger Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record deb earnings, relat advance refur	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. ot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	- 3,413.55	224,156.45 1,618.85 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ger Account # 7200/310 3323 To record amo provided in Ar Fund 210 Der Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record deb earnings, relat advance refur agent. Reconciliation	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. ot Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow	- 3,413.55	224,156.45 1,618.85 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ger Account # 7200/310 3323 To record amore provided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record deb earnings, relar advance refur agent. Reconciliatio Beginning fun	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. neral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. ot Service. SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow	- 3,413.55	224,156.45 1,618.85 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ger Account # 7200/310 3323 To record amo provided in Ar Fund 210 Der Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record deb earnings, relat advance refur agent. Reconciliatio Beginning fun Plus:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration bunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. ot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow	- 3,413.55	224,156.45 1,618.85 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Gei <u>Account #</u> 7200/310 3323 To record amo provided in Ar Fund 210 Dei <u>Account #</u> 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record deb earnings, relative advance refur agent. <u>Reconciliatio</u> Beginning fun Plus: CO&DS	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration pounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. ot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year iding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld	- 3,413.55	224,156.45 1,618.85 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ger Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record deb earnings, relat advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond interesting and	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration bunts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. ot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow	- 3,413.55	224,156.45 1,618.85 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ger Account # 7200/310 3323 To record amo provided in Ar Fund 210 Der Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record deb earnings, relation advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond intur Refunde	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration pounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. ot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year reding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR)		224,156.45 1,618.85 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ger Account # 7200/310 3323 To record amore provided in Ar Fund 210 Der Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record deb earnings, relation advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond intor Refunded Premiurr Less:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year widing cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on refunded bonds	- 3,413.55	224,156.45 1,618.85 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Gen Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record deb earnings, relat advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond int Refunde Premium Less: Principal	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. at Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow in of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds on or refunded bonds payments	- 3,413.55	224,156.45 1,618.85 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Gen <u>Account #</u> 7200/310 3323 To record amo provided in Ar Fund 210 Del <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record deb earnings, relat advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond intre Refunde Premium Less: Principal Interest of	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. ot Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year rding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds o on refunded bonds payments expenditure		224,156.45 1,618.85 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ger Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 111XX To record deb earnings, relat advance refur agent. Reconciliatio Beginning fun Plus: CO&DS Bond into Refunde Premium Less: Principal Interest o Dues an	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration pounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. at Service. SEF/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year uding cash with fiscal agent to payments of refunded bonds escrow mof activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds o on refunded bonds payments	3,413.55	224,156.45 1,618.85 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ger Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record deb earnings, relat advance refur agent. Reconciliatio Beginning fus: CO&DS Bond intre Refunde Premium Less: Principal Interest of Dues an Payment	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration punts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. pt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year iding cash with fiscal agent to payments of refunded bonds escrow modula cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds o on refunded bonds payments expenditure d fees (fees on bond interest above) is to refunded bonds escrow agent	3,413.55	224,156.45 1,618.85 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ger Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record deb earnings, relat advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond intrest a Dues an Payment Dues an	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration pounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. at Service. SEF/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year uding cash with fiscal agent to payments of refunded bonds escrow mof activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds o on refunded bonds payments	3,413.55	224,156.45 1,618.85 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment ea Fund 100 Ger Account # 7200/310 3323 To record amo provided in Ar Fund 210 Del Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record deb earnings, relat advance refur agent. Reconciliation Beginning fun Plus: CO&DS Bond intrest a Dues an Payment Dues an	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and mings. neral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as ticle XII, Section 9, Subsection (d) of the Florida Constitution. ot Service. SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash t service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year ding cash with fiscal agent to payments of refunded bonds escrow n of activity in fund 210, Debt Service: d balance as provided in prior school year withheld erest (revenue on withheld MVLR) d bond proceeds o on refunded bonds payments expenditure d fees on refunded bonds (admin and underwriter fees) o on refunded bonds (admin and underwriter fees) o on refunded bonds	3,413.55	224,156.45 1,618.85 - -

Orange County School District

Entries resu			
	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2021-22 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds		
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2021-22 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
			-
No advance	bond refunding for the 2021-22 fiscal year.		
	ebt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	Description Cash		
2210	Accrued Interest Payable	-	-
	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	7,681,223.90	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	9,041.81	
2632	Deferred Revenues - Unavailable		6,424.70
3321	CO&DS Distributed		7,626,960.16
3325 To record C(Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		56,880.85
	Subb disbuschents, investment carnings, and iteasury ices.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		
			-
3325	Interest on Undistributed CO&DS		
3325 To record Pነ	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and		-
3325 To record PN investment e	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings.		-
3325 To record PN investment e Fund 100 Ge	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings.		:
3325 To record PY investment e <u>Fund 100 Ge</u> <u>Account #</u> 7200/310	Interest on Undistributed CO&DS (/ Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services	119,940.27	:
3325 To record PY investment e <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	119,940.27	- - 119,940.27
3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an	Interest on Undistributed CO&DS	119,940.27	- - 119,940.27
3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS	119,940.27	- - 119,940.27
3325 To record PY investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De	Interest on Undistributed CO&DS	119,940.27	- - 119,940.27
3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710	Interest on Undistributed CO&DS	243,000.00	- - 119,940.27
3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	Interest on Undistributed CO&DS	243,000.00 12,150.00	- - 119,940.27
3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Interest on Undistributed CO&DS	243,000.00	- - 119,940.27
3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	Interest on Undistributed CO&DS	243,000.00 12,150.00	- - 119,940.27
3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/730 9209/761 2210 1114	Interest on Undistributed CO&DS	243,000.00 12,150.00	
3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 22/10 1114 3322	Interest on Undistributed CO&DS	243,000.00 12,150.00	249,117.57
3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326	Interest on Undistributed CO&DS	243,000.00 12,150.00	- 249,117.57 20.89
3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS	243,000.00 12,150.00	249,117.57
3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, relation	Interest on Undistributed CO&DS	243,000.00 12,150.00	- 249,117.57 20.89
3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	243,000.00 12,150.00	- 249,117.57 20.89
3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.	Interest on Undistributed CO&DS	243,000.00 12,150.00	- 249,117.57 20.89
3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.	Interest on Undistributed CO&DS	243,000.00 12,150.00	249,117.57 20.89 6,168.72
3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent.	Interest on Undistributed CO&DS	243,000.00 12,150.00	- 249,117.57 20.89
3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus:	Interest on Undistributed CO&DS	243,000.00 12,150.00	249,117.57 20.89 6,168.72
3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: mu balance as provided in prior school year S withheld iterest (revenue on withheld MVLR)	243,000.00 12,150.00	249,117.57 20.89 6,168.72 6,168.72
3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/710 9200/710 9200/710 9200/710 9209/761 2210 1114 3322 3326 111X To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld iterest (revenue on withheld MVLR) ed bond proceeds	243,000.00 12,150.00	249,117.57 20.89 6,168.72 6,168.72 249,117.57
3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: mu balance as provided in prior school year S withheld iterest (revenue on withheld MVLR)	243,000.00 12,150.00	249,117.57 20.89 6,168.72 6,168.72 249,117.57
3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu Less:	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld iterest (revenue on withheld MVLR) ed bond proceeds	243,000.00 12,150.00	249,117.57 20.89 6,168.72 6,168.72 249,117.57
3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure	243,000.00 12,150.00	6,168.72 249,117.57 20.89 6,168.72 249,117.57 20.89 - - 243,000.00 12,150.00
3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel: advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu Less: Principg Interest Dues a	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: md balance as provided in prior school year S withheld tterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above)	243,000.00 12,150.00	6,168.72 249,117.57 20.89 6,168.72 249,117.57 20.89 - - 243,000.00 12,150.00
3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 3326 1115 1115 115 115 115 115 115 115 115	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: md balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments : expenditure nd fees (fees on bond interest above) ths to refunded bonds escrow agent	243,000.00 12,150.00	6,168.72 249,117.57 20.89 6,168.72 249,117.57 20.89 - - 243,000.00
3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/710 9200/710 9200/710 9200/710 9200/710 9209/761 2210 1114 3326 3326 1114 3322 3326 1114 3326 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 3326 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 336 1114 3326 30 1114 3326 30 1114 3326 30 1114 3326 30 1114 3326 30 1114 3326 30 1114 322 336 1114 322 336 1114 322 326 30 1114 326 30 1114 327 326 30 1114 327 326 30 1114 327 326 30 1114 327 326 30 1114 327 326 30 1114 327 326 30 1114 327 326 30 1114 327 326 30 1114 327 327 30 326 30 1114 327 327 30 326 30 1114 327 32 320 320 320 320 320 320 320 320 320	Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: md balance as provided in prior school year S withheld tterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above)	243,000.00 12,150.00	6,168.72 249,117.57 20.89 6,168.72 249,117.57 20.89 - - 243,000.00 12,150.00

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Osceola County School District

Entries resulting from bond issuance and refunding: Debit Credit Fund 310 Capital Projects, COBI Bonds Description Account # 11XX Cash 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/891 Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds 3711 3791 No new money bond issues for the 2021-22 fiscal year. Fund 210 Debt Service Current Bond Refunding Description Account # 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 Sale of Refunding Bonds 3715 3792 Premium on Sale of Refunding Bonds 2210 Accrued Interest Payable (Sinking Fund Accruals) No current refunding for the 2021-22 fiscal year. Fund 210 Debt Service Advance Bond Refunding Account # Description 1114 Cash with Fiscal/Service Agents 9200/730 Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) 9200/730 9299/892 Discounts on Refunding Bonds 3715 Sale of Refunding Bonds 3792 Premium on Sale of Refunding Bonds 2210 Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding for the 2021-22 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 11XX Cash Accrued Interest Payable 2210 No accrued interest for the 2020-21 fiscal year. Year-end entries: Debit Credit Fund 360 Capital Projects, CO&DS Account # Description 11XX Cash Due from Other Agencies 2,308,221.15 1220 9200/730 Dues and Fees (Administrative expense) 3.337.24 9200/710 Interest 2632 Deferred Revenues - Unavailable 2,371.29 3321 CO&DS Distributed 2.288.192.93 Interest on Undistributed CO&DS 20,994.17 3325 To record CO&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year 2632 3321 CO&DS Distributed Interest on Undistributed CO&DS 3325 To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 100 General Fund Account # **Description** 7200/310 Professional and Technical Services 44 268 78 CO&DS Withheld for Administration 3323 44,268.78 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 210 Debt Service, SBE/COBI Bonds <u>Account #</u> 9200/710 Description Redemption of Principal 549,000.00 Interest 9200/720 81,850.00 SBA Sinking Fund Administration Fees 9200/730 230.47 9299/761 Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents 2210 1114 3322 CO&DS Withheld for SBE/COBI Bonds 618,790.29 3326 SBA Sinking Fund Earnings 51.89 11XX Cash 12,238.29 To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year 41 098 25 Plus: CO&DS withheld 618,790.29 Bond interest (revenue on withheld MVLR) 51.89 Refunded bond proceeds Premium on refunded bonds Less: Principal payments 549.000.00 Interest expenditure 81.850.00 Dues and fees (fees on bond interest above) 230.47 Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds Ending fund balance 28.859.96

Palm Beach County School District

Entries resul			
	ting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2021-22 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds		
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2021-22 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance b	bond refunding for the 2021-22 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued in	Accrued Interest Payable nterest for the 2020-21 fiscal year.		-
NO accrueu li	iterest for the 2020-21 lister year.		
Year-end ent	ries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	6,022,773.24	
9200/730 9200/710	Dues and Fees (Administrative expense) Interest	8,371.02	
2632	Deferred Revenues - Unavailable		5,948.06
3321	CO&DS Distributed		5,972,535.22
3325	Interest on Undistributed CO&DS		52,660.98
To record CC	&DS disbursements, investment earnings, and treasury fees.		
0000	Deferred Revenues - Unavailable - Prior Year		
2632		-	
2632 3321	CO&DS Distributed	-	-
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	-	-
3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	
3321 3325 To record PY investment ea	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		:
3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		:
3321 3325 To record PY investment ea Fund 100 Ge Account <u>#</u>	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arrnings. eneral Fund Description		:
3321 3325 To record PY investment ea Fund 100 Ge Account <u>#</u> 7200/310	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund <u>Description</u> Professional and Technical Services	- 111,042.15	-
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- 111,042.15	- - 111,042.15
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund <u>Description</u> Professional and Technical Services	- 111,042.15	- - 111,042.15
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII,	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interal Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	- 111,042.15	- - 111,042.15
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, i Fund 210 De	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund <u>Description</u> Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	- 111,042.15	- - 111,042.15
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, : Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interal Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution.	- 111,042.15 1,106,000.00	- - 111,042.15
3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest	1,106,000.00 235,230.00	- - 111,042.15
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, . Fund 210 De Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,106,000.00	- - 111,042.15
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, . Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,106,000.00 235,230.00	- - 111,042.15
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, . Fund 210 De Account # 9200/720 9200/730 9209/761 2210	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ourts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	1,106,000.00 235,230.00	- 111,042.15
3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, . Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,106,000.00 235,230.00	- 111,042.15
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, i Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,106,000.00 235,230.00	1,319,232.63 110.64
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, i Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,106,000.00 235,230.00	1,319,232.63
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, · Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 111XX To record det	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interal Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,106,000.00 235,230.00	1,319,232.63 110.64
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, · Fund 210 De Account # 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record det earnings, rela	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interal Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year	1,106,000.00 235,230.00	1,319,232.63 110.64
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, · Fund 210 De Account # 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record det earnings, rela	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interal Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,106,000.00 235,230.00	1,319,232.63 110.64
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, i Fund 210 De Account # 9200/710 9200/720 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	1,106,000.00 235,230.00	1,319,232.63 110.64
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, · Fund 210 De Account # 9200/710 9200/720 9209/761 9200/730 9209/761 2210 1114 3322 3326 111X To record det earnings, rela advance refu agent. Reconciliation	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,106,000.00 235,230.00	1,319,232.63 110.64 22,378.09
3321 3325 To record PY investment ea Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am in Article XII, i Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 Beginning fur	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow	1,106,000.00 235,230.00	1,319,232.63 110.64
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, · Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 1114 3322 1114 3322 3326 1114 3322 3326 1114 3322 Beginning fur Plus:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,106,000.00 235,230.00	1,319,232.63 110.64 22,378.09 117,984.12
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, · Fund 210 De Account # 9200/720 9200/720 9200/720 9200/720 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record def earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,106,000.00 235,230.00	1,319,232.63 110.64 22,378.09
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refu agent. Reconciliation Plus: CO&DS Bond int	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,106,000.00 235,230.00	1,319,232.63 110.64 22,378.09 117,984.12 1,319,232.63
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/710 9200/720 9209/761 2210 1114 3322 9299/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond ini Refunde	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow for of activity in fund 210, Debt Service: at balance as provided in prior school year at withheld terest (revenue on withheld MVLR)	1,106,000.00 235,230.00	1,319,232.63 110.64 22,378.09 117,984.12 1,319,232.63
3321 3325 To record PY investment ea Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am in Article XII, · Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/720 9200/720 9209/761 2210 1114 3322 2326 1114 3322 3326 11XX To record det earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less:	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Accrued heres to reverse of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow and balance as provided in prior school year is withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds	1,106,000.00 235,230.00	1,319,232.63 110.64 22,378.09 117,984.12 1,319,232.63 110.64
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, · Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	1,106,000.00 235,230.00	1,319,232.63 110.64 22,378.09 117,984.12 1,319,232.63 110.64 - 1,106,000.00
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, · Fund 210 De Account # 9200/720 9200/720 9200/720 9200/720 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 111XX To record det earnings, rela advance refu agent. Reconciliatic Beginning fur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interal Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow no for activity in fund 210, Debt Service: a withheld terest (revenue on withheld MVLR) ad balance as provided in prior school year is withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds	1,106,000.00 235,230.00	1,319,232.63 110.64 22,378.09 117,984.12 1,319,232.63 110.64 - 1,106,000.00 235,230.00
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/720	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interal Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to payments of refunded bonds escrow Description Refuted to service in prior school year is withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds I payments expenditure ind fees (fees on bond interest above)	1,106,000.00 235,230.00	1,319,232.63 110.64 22,378.09 117,984.12 1,319,232.63 110.64 - 1,106,000.00
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 9299/761 2210 1114 3322 3326 1114 3322 Sage and	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interal Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow no for activity in fund 210, Debt Service: a withheld terest (revenue on withheld MVLR) ad balance as provided in prior school year is withheld terest (revenue on withheld MVLR) ad bond proceeds in on refunded bonds	1,106,000.00 235,230.00	1,319,232.63 110.64 22,378.09 117,984.12 1,319,232.63 110.64 - 1,106,000.00 235,230.00
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refun agent. Reconciliation Beginning fur Plus: CO&DS Bond ini Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar Piscount	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: a withheld terest (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure Ind fees on bond interest above) tis to refunded bonds escrow agent I defees on refunded bonds escrow agent I defees on refunded bonds (admin and underwriter fees) to nefunded bonds	1,106,000.00 235,230.00	1,319,232.63 110.64 22,378.09 117,984.12 1,319,232.63 110.64 - 1,106,000.00 235,230.00 491.36
3321 3325 To record PY investment ea Fund 100 Ge Account # 7200/310 3323 To record am in Article XII, Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 111X To record det earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond ini Refunde Premiur Less: Principa Interest Dues ar Paymer Dues ar	CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as provided Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ited fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: a withheld terest (revenue on withheld MVLR) ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure Ind fees on bond interest above) tis to refunded bonds escrow agent I defees on refunded bonds escrow agent I defees on refunded bonds (admin and underwriter fees) to nefunded bonds	1,106,000.00 235,230.00	1,319,232.63 110.64 22,378.09 117,984.12 1,319,232.63 110.64 - 1,106,000.00 235,230.00

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Pasco County School District

Entries resulting from bond issuance and refunding: Debit Credit Fund 310 Capital Projects, COBI Bonds Description Account # 11XX Cash 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/891 Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds 3711 3791 No new money bond issues for the 2021-22 fiscal year. Fund 210 Debt Service Current Bond Refunding Description Account # 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 Sale of Refunding Bonds 3715 3792 Premium on Sale of Refunding Bonds 2210 Accrued Interest Payable (Sinking Fund Accruals) No current refunding for the 2021-22 fiscal year. Fund 210 Debt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Account # 1114 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds 9299/892 Sale of Refunding Bonds Premium on Sale of Refunding Bonds 3715 3792 2210 Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding for the 2021-22 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 11XX Cash 2210 Accrued Interest Payable No accrued interest for the 2020-21 fiscal year. Year-end entries: Debit Credit Fund 360 Capital Projects, CO&DS Account # **Description** 11XX Cash Due from Other Agencies Dues and Fees (Administrative expense) 1220 2 349 696 20 9200/730 3,712.51 9200/710 Interest 2632 Deferred Revenues - Unavailable 2.637.94 CO&DS Distributed 3321 2,327,415.84 3325 Interest on Undistributed CO&DS 23,354.93 To record CO&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year 2632 CO&DS Distributed 3321 3325 Interest on Undistributed CO&DS To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 49.246.74 3323 CO&DS Withheld for Administration 49 246 74 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 210 Debt Service, SBE/COBI Bonds Account # **Description** 9200/710 Redemption of Principal 723 000 00 9200/720 Interest 199.520.00 SBA Sinking Fund Administration Fees 9200/730 337.62 9299/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds 1114 906.453.42 3322 SBA Sinking Fund Earnings 3326 76.02 11XX Cash 16,328.18 To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year 99.997.50 Plus: CO&DS withheld 906,453.42 Bond interest (revenue on withheld MVLR) 76.02 Refunded bond proceeds Premium on refunded bonds 1 699. 723,000.00 Principal payments Interest expenditure 199,520.00 Dues and fees (fees on bond interest above) 337 62 Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds Ending fund balance 83.669.32

Pinellas County School District Entries resulting from bond issuance and refunding: <u>Debit</u> **Credit** Fund 310 Capital Projects, COBI Bonds Account # 11XX Description Cash 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) -9299/891 Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds 3711 3791 No new money bond issues for the 2021-22 fiscal year. Fund 210 Debt Service Current Bond Refunding **Description** Account # 9200/790 9200/730 Miscellaneous - Principal/Interest- Current Refunding Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) 9200/730 Discounts on Refunding Bonds Sale of Refunding Bonds 9299/892 3715 3792 Premium on Sale of Refunding Bonds -2210 Accrued Interest Payable (Sinking Fund Accruals) No current refunding for the 2021-22 fiscal year. Fund 210 De <u>Account #</u> 1114 9200/730 9200/730 9299/892 3715 -3792 2210 No advance Fund 210 De Account # 11XX 2210 No accrued Year-end er Credit Fund 360 C Account # 11XX 1220 9200/730 9200/710 2632 620.05 3321 91.29 3325 050.00 To record Co 2632 3321 3325 To record P investment e Fund 100 G Account # 7200/310 3323 581.36 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 51.35 3322 3326 0.52 11XX 52.02 To record de earnings, rel advance refu agent. **Reconciliati** Beginning fu 52.02 Plus: CO&DS 51.35 Bond ir 0.52 Refund -Premiu Less: Principa 00.00 Interes 800.00

No current re	funding for the 2021-22 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
<u>Account #</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 b	bond refunding for the 2021-22 fiscal year.		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210 No accrued in	Accrued Interest Payable nterest for the 2020-21 fiscal year.		
Year-end ent		Debit	<u>c</u>
<u>Fund 360 Ca</u>	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	4,462,266.66 5,094.68	
9200/710	Interest	5,094.00	
2632	Deferred Revenues - Unavailable		3,62
3321	CO&DS Distributed		4,431,69
3325	Interest on Undistributed CO&DS		32,05
To record CC	&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321 3325	CO&DS Distributed Interest on Undistributed CO&DS		
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment ea			
	•		
Fund 100 Ge			
Account #	Description		
7200/310	Professional and Technical Services	67,581.36	67.50
3323 To record am	CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as		67,58
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	bt Service, SBE/COBI Bonds		
Account #	Description	0 000 00	
9200/710 9200/720	Redemption of Principal Interest	6,000.00 300.00	
9200/720	SBA Sinking Fund Administration Fees	3.89	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		
3322	CO&DS Withheld for SBE/COBI Bonds		6,15
3326	SBA Sinking Fund Earnings	-	
11XX	Cash		15
	ot service payments, MVLR withheld for debt service, investment		
•	ted fees, reversal of accrued interest, and transfer of prior year		
	nding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliation	on of activity in fund 210, Debt Service:		
Beginning fur	nd balance as provided in prior school year		15
Plus:			
	withheld		6,15
	terest (revenue on withheld MVLR)		
	ed bond proceeds n on refunded bonds		
Less:	II off ferunded bonds		
	l payments		6,00
	expenditure		30
	d fees (fees on bond interest above)		
	ts to refunded bonds escrow agent		
	nd fees on refunded bonds (admin and underwriter fees)		
	t on refunded bonds	_	
Ending fund b	Jaidiiue		

3.89

-

-

-

Polk County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 C	apital Projects, COBI Bonds		
Account # 11XX	Description		
9200/730	Cash Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711 3791	Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds		-
	ey bond issues for the 2021-22 fiscal year.		-
	ebt Service Current Bond Refunding		
-			
<u>Account #</u> 9200/790	<u>Description</u> Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	······································		
No current re	efunding for the 2021-22 fiscal year.		
Fund 210 D	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2021-22 fiscal year.		
Fund 210 D	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued	interest for the 2020-21 fiscal year.		
Year-end er	tries:	Debit	Credit
Fund 360 C	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	3,502,299.36	
9200/730	Dues and Fees (Administrative expense) Interest	4,641.76	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		3 298 22
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		3,298.22 3,474,442.19
			3,298.22 3,474,442.19 29,200.71
3321 3325	CO&DS Distributed		3,474,442.19
3321 3325 To record Co	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees.		3,474,442.19
3321 3325 To record C 2632	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year	-	3,474,442.19
3321 3325 To record Co	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees.	-	3,474,442.19
3321 3325 To record C 2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		3,474,442.19
3321 3325 To record C 2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and		3,474,442.19
3321 3325 To record C 2632 3321 3325 To record P	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.		3,474,442.19
3321 3325 To record Cr 2632 3321 3325 To record P ⁴ investment e	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.		3,474,442.19
3321 3325 To record Co 2632 3321 3325 To record P ¹ investment e Fund 100 G	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund	- 61,573.29	3,474,442.19
3321 3325 To record Cd 2632 3321 3325 To record P' investment e <u>Fund 100 G</u> <u>Account #</u> 7200/310 3323	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- 61,573.29	3,474,442.19
3321 3325 To record Cd 2632 3321 3325 To record P ¹ investment e <u>Fund 100 G</u> <u>Account #</u> 7200/310 3323 To record ar	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as	- 61,573.29	3,474,442.19 29,200.71 - -
3321 3325 To record Co 2632 3321 3325 To record P ¹ investment e <u>Fund 100 G</u> <u>Account #</u> 7200/310 3323 To record ar provided in A	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution.	- 61,573.29	3,474,442.19 29,200.71 - -
3321 3325 To record Co 2632 3321 3325 To record P ¹ investment e <u>Fund 100 G</u> <u>Account #</u> 7200/310 3323 To record ar provided in A	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as	- 61,573.29	3,474,442.19 29,200.71 - -
3321 3325 To record Cd 2632 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account #	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description		3,474,442.19 29,200.71 - -
3321 3325 To record Cd 2632 3321 3325 To record P' investment e <u>Fund 100 G</u> <u>Account #</u> 7200/310 3323 To record ar provided in A <u>Fund 210 Dr</u> <u>Account #</u> 9200/710	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	420,000.00	3,474,442.19 29,200.71 - -
3321 3325 To record Cd 2632 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	420,000.00 158,910.00	3,474,442.19 29,200.71 - -
3321 3325 To record Cd 2632 3321 3325 To record P' investment e <u>Fund 100 G</u> <u>Account #</u> 7200/310 3323 To record ar provided in A <u>Fund 210 Dr</u> <u>Account #</u> 9200/710	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	420,000.00	3,474,442.19 29,200.71 - -
3321 3325 To record Co 2632 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and Parmings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	420,000.00 158,910.00	3,474,442.19 29,200.71 - -
3321 3325 To record Cd 2632 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	420,000.00 158,910.00	3,474,442.19 29,200.71 - - 61,573.29
3321 3325 To record Cd 2632 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 Dd Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	420,000.00 158,910.00	3,474,442.19 29,200.71 - - 61,573.29
3321 3325 To record Cd 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	420,000.00 158,910.00	3,474,442.19 29,200.71 - - 61,573.29 - 568,870.52 47.71
3321 3325 To record Cd 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 Dd Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	420,000.00 158,910.00	3,474,442.19 29,200.71 - - 61,573.29
3321 3325 To record Cd 2632 3321 3325 To record P ¹ investment e Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/730 9209/761 2210 1114 3322 3326 11XX To record de	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	420,000.00 158,910.00	3,474,442.19 29,200.71 - - 61,573.29 - 568,870.52 47.71
3321 3325 To record Cd 2632 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	420,000.00 158,910.00	3,474,442.19 29,200.71 - - 61,573.29 - 568,870.52 47.71
3321 3325 To record Cd 2632 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	420,000.00 158,910.00	3,474,442.19 29,200.71 - - 61,573.29 - 568,870.52 47.71
3321 3325 To record Cd 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 Do Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	420,000.00 158,910.00	3,474,442.19 29,200.71 - - 61,573.29 - 568,870.52 47.71
3321 3325 To record Cd 2632 3321 3325 To record P ¹ investment e Fund 100 G <u>Account #</u> 7200/310 3323 To record ar provided in A <u>Fund 210 Dr</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. <u>Reconciliati</u>	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	420,000.00 158,910.00	3,474,442.19 29,200.71 - - 61,573.29 61,573.29 - 568,870.52 47.71 10,203.65
3321 3325 To record Cd 2632 3321 3325 To record P ¹ investment e Fund 100 G <u>Account #</u> 7200/310 3323 To record ar provided in A <u>Fund 210 Dr</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. <u>Reconciliati</u>	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	420,000.00 158,910.00	3,474,442.19 29,200.71 - - 61,573.29 - 568,870.52 47.71
3321 3325 To record Cd 2632 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance refu agent. Beginning fu Plus:	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	420,000.00 158,910.00	3,474,442.19 29,200.71 - - 61,573.29 61,573.29 - 568,870.52 47.71 10,203.65
3321 3325 To record Cd 2632 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Beginning fu Plus: CO&DS Bond ir	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	420,000.00 158,910.00	3,474,442.19 29,200.71 - - 61,573.29 - 568,870.52 47.71 10,203.65 - 79,605.71
3321 3325 To record Cd 2632 3321 3325 To record P' investment e Fund 100 G <u>Account #</u> 7200/310 3323 To record ar provided in A <u>Fund 210 D</u> <u>Account #</u> 9200/710 9200/720 9200/730 9209/761 2210 1114 3326 11XX To record de earnings, rel advance refn agent. <u>Reconciliati</u> Beginning fu Plus: CO&DS Bond ir Refund	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	420,000.00 158,910.00	3,474,442.19 29,200.71 - - - - - - - - - - - - - - - - - - -
3321 3325 To record Cd 2632 3321 3325 To record P ¹ investment e Fund 100 G <u>Account #</u> 7200/310 3323 To record ar provided in A Fund 210 D <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. <u>Reconciliati</u> Beginning fu Plus: CO&DS Bond ir Refund Premiu	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	420,000.00 158,910.00	3,474,442.19 29,200.71 - - - - - - - - - - - - - - - - - - -
3321 3325 To record Cd 2632 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/720 9200/730 9299761 2210 1114 3326 11XX To record de earnings, rel advance refut advance refut genning fut Plus: CO&DE Bond ir Refund Premiu Less:	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebst Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	420,000.00 158,910.00	3,474,442.19 29,200.71 - - - - - - - - - - - - - - - - - - -
3321 3325 To record Cd 2632 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refut advance refut Beginning fut Plus: CO&DS Bond in Retering Premiu Less: Princip	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	420,000.00 158,910.00	3,474,442.19 29,200.71 - - - - - - - - - - - - - - - - - - -
3321 3325 To record Cd 2632 3321 3325 To record P ¹ investment e Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Princip Interes Dues a	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration mounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow ion of activity in fund 210, Debt Service: mod balance as provided in prior school year S withheld therest (revenue on withheld MVLR) led bond proceeds m on refunded bonds al payments t expenditure nd fees (fees on bond interest above)	420,000.00 158,910.00	3,474,442.19 29,200.71 - - - - - - - - - - - - - - - - - - -
3321 3325 To record Cd 2632 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3326 11XX To record de earnings, rel advance refn agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Princip Interess Dues a Payme	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and aamings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	420,000.00 158,910.00	3,474,442.19 29,200.71 - - - - - - - - - - - - - - - - - - -
3321 3325 To record Cd 2632 3321 3325 To record P ¹ investment e Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu Less: Princip Interess Dues a Payme Dues a	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS V Deferred Revenues - Unavailable, CO&DS disbursements, and aarnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow index (revenue on withheld MVLR) led bond proceeds m on refunded bonds al payments t expenditure nd fees (fees on bond interest above) Ints to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees)	420,000.00 158,910.00	3,474,442.19 29,200.71 - - - - - - - - - - - - - - - - - - -
3321 3325 To record Cd 2632 3321 3325 To record P ¹ investment e Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiu Less: Princip Interess Dues a Payme Dues a	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and aarnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow in of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld therest (revenue on withheld MVLR) led bond proceeds m on refunded bonds al payments t expenditure nd fees (nes on bond interest above) ints to refunded bonds (admin and underwriter fees) int on refunded bonds (admin and underwriter fees) int on refunded bonds	420,000.00 158,910.00	3,474,442.19 29,200.71 - - - - - - - - - - - - - - - - - - -
3321 3325 To record Cd 2632 3321 3325 To record P' investment e Fund 100 G Account # 7200/310 3323 To record ar provided in A Fund 210 D Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Princip Interes Dues a Payme Dues a Discou	CO&DS Distributed Interest on Undistributed CO&DS O&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and aarnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as Article XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow in of activity in fund 210, Debt Service: and balance as provided in prior school year S withheld therest (revenue on withheld MVLR) led bond proceeds m on refunded bonds al payments t expenditure nd fees (nes on bond interest above) ints to refunded bonds (admin and underwriter fees) int on refunded bonds (admin and underwriter fees) int on refunded bonds	420,000.00 158,910.00	3,474,442.19 29,200.71 - - - - - - - - - - - - - - - - - - -

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Putnam County School District

Credit Entries resulting from bond issuance and refunding: Debit Fund 310 Capital Projects, COBI Bonds Description Account # 11XX Cash 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/891 Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds 3711 3791 No new money bond issues for the 2021-22 fiscal year. Fund 210 Debt Service Current Bond Refunding Description Account # 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 Sale of Refunding Bonds 3715 3792 Premium on Sale of Refunding Bonds 2210 Accrued Interest Payable (Sinking Fund Accruals) No current refunding for the 2021-22 fiscal year. Fund 210 Debt Service Advance Bond Refunding Description Cash with Fiscal/Service Agents Account # 1114 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds 9299/892 Sale of Refunding Bonds Premium on Sale of Refunding Bonds 3715 3792 2210 Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding for the 2021-22 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 11XX Cash 2210 Accrued Interest Payable No accrued interest for the 2020-21 fiscal year. Year-end entries: Debit Credit Fund 360 Capital Projects, CO&DS Account # Description 11XX Cash Due from Other Agencies Dues and Fees (Administrative expense) 1220 404 319 86 9200/730 566.48 9200/710 Interest 2632 Deferred Revenues - Unavailable 402.52 CO&DS Distributed 3321 400,920.20 3325 Interest on Undistributed CO&DS 3,563.62 To record CO&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year 2632 CO&DS Distributed 3321 3325 Interest on Undistributed CO&DS To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 7.514.34 7 514 34 3323 CO&DS Withheld for Administration To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 210 Debt Service, SBE/COBI Bonds Account # **Description** 9200/710 Redemption of Principal 73.000.00 9200/720 Interest 21.320.00 SBA Sinking Fund Administration Fees 9200/730 34.46 9299/761 Payments to Refunding Bond Escrow -2210 Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds 1114 92.521.46 3322 SBA Sinking Fund Earnings 3326 7.76 11XX Cash 1,825.24 To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance refunding cash with fiscal agent to payments of refunded bonds escrow agent. Reconciliation of activity in fund 210, Debt Service: Beginning fund balance as provided in prior school year 10,684.15 Plus: CO&DS withheld 92,521.46 Bond interest (revenue on withheld MVLR) 7.76 Refunded bond proceeds Premium on refunded bonds 1 699. 73,000.00 Principal payments Interest expenditure 21,320.00 Dues and fees (fees on bond interest above) 34 46 Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds Ending fund balance 8,858.91

St. Johns County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2021-22 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
	· · · · · · · · · · · · · · · · · · ·		
No current re	funding for the 2021-22 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2021-22 fiscal year.		
<u>Fun</u> d 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	Debit	Credit
			<u></u>
	apital Projects, CO&DS		
Account # 11XX	Description Cash	_	
1220	Due from Other Agencies	- 1,494,159.85	
9200/730	Dues and Fees (Administrative expense)	2,130.54	
9200/710	Interest		
2632	Deferred Revenues - Unavailable		1,513.87
3321	CO&DS Distributed		1,481,373.54
3325	Interest on Undistributed CO&DS		13,402.98
To record CC	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
	Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 100 Ge	eneral Fund		
Account #	Description		
7200/310	Professional and Technical Services	28,261.83	
3323	CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as		28,261.83
	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
	ebt Service, SBE/COBI Bonds		
Account #	Description Redemption of Principal	288 000 00	
9200/710 9200/720	Redemption of Principal Interest	288,000.00 93,130.00	
9200/720	SBA Sinking Fund Administration Fees	139.48	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322 3326	CO&DS Withheld for SBE/COBI Bonds		374,486.63 31.41
3326 11XX	SBA Sinking Fund Earnings Cash	-	6,751.44
	bt service payments, MVLR withheld for debt service, investment		0,701.44
	ated fees, reversal of accrued interest, and transfer of prior year		
•	inding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliati	on of activity in fund 210, Debt Service:		
			46 662 26
Beginning fui Plus:	nd balance as provided in prior school year		46,663.26
	Swithheld		374,486.63
	terest (revenue on withheld MVLR)		31.41
Refund	ed bond proceeds		-
	m on refunded bonds		-
Less:	al navmente		200 000 00
•	al payments expenditure		288,000.00 93,130.00
11101031			
Dues a	nd fees (fees on bond interest above)		139.48
Paymer	nd fees (fees on bond interest above) nts to refunded bonds escrow agent		139.48
Paymer Dues a	nd fees (fees on bond interest above) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees)		139.48 - -
Paymer Dues ar Discour	nd fees (fees on bond interest above) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds	_	-
Paymer Dues a	nd fees (fees on bond interest above) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees) nt on refunded bonds		139.48 - - - - - 39,911.82

St. Lucie County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
Fund 310 Ca Account #	apital Projects, COBI Bonds Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
	ey bond issues for the 2021-22 fiscal year.		
	ebt Service Current Bond Refunding		
<u>Account #</u> 9200/790	Description Miscellaneous - Principal/Interest- Current Refunding	<u>-</u>	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2021-22 fiscal year.		
Fund 210 De	bt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
No advance I	bond refunding for the 2021-22 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX 2210	Cash Accrued Interest Payable	-	-
	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	Debit	Credit
	apital Projects, CO&DS		<u></u>
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	1,577,105.99	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	- 1,577,105.99 1,869.82	
1220	Due from Other Agencies		1,328.61
1220 9200/730 9200/710 2632 3321	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed		1,565,884.39
1220 9200/730 9200/710 2632 3321 3325	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable		
1220 9200/730 9200/710 2632 3321 3325 To record CC	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		1,565,884.39
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		1,565,884.39
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		1,565,884.39
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and		1,565,884.39
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		1,565,884.39
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund		1,565,884.39
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account #	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and amings. emeral Fund Description	1,869.82	1,565,884.39
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund		1,565,884.39
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	1,869.82	1,565,884.39 11,762.81 - -
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record arr provided in A	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Deferred Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as article XII, Section 9, Subsection (d) of the Florida Constitution.	1,869.82	1,565,884.39 11,762.81 - -
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	1,869.82	1,565,884.39 11,762.81 - -
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account #	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	1,869.82	1,565,884.39 11,762.81 - -
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds	1,869.82	1,565,884.39 11,762.81 - -
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS Withheld For Administration nounts withheld for Administration Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,869.82 - 24,803.34 60,000.00	1,565,884.39 11,762.81 - -
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/730 9299/761	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS Distributed Interest on Undistributed CO&DS CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	1,869.82 - 24,803.34 60,000.00 3,750.00	1,565,884.39 11,762.81 - -
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9200/730 9299/761 2210	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS Withheld For Administration nounts withheld for Administration Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	1,869.82 - 24,803.34 60,000.00 3,750.00	1,565,884.39 11,762.81 - - - 24,803.34
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS To Deferred Revenues - Unavailable, Prior Year CO&DS Distributed Interest on Undistributed CO&DS To Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	1,869.82 - 24,803.34 60,000.00 3,750.00	1,565,884.39 11,762.81 - - - - - - - - - - - - - - - - - - -
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment e: <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record arr provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Destrements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. Ebescription Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	1,869.82 - 24,803.34 60,000.00 3,750.00	1,565,884.39 11,762.81 - - - - - - - - - - - - - - - - - - -
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment e: Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Co&DS Withheld for SBE/COBI Bonds	1,869.82 - 24,803.34 60,000.00 3,750.00	1,565,884.39 11,762.81 - - - - - - - - - - - - - - - - - - -
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, relations To record del earnings, relations 1000 Contents 1000 C	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	1,869.82 - 24,803.34 60,000.00 3,750.00	1,565,884.39 11,762.81 - - - - - - - - - - - - - - - - - - -
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ⁷ Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	1,869.82 - 24,803.34 60,000.00 3,750.00	1,565,884.39 11,762.81 - - - - - - - - - - - - - - - - - - -
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment er Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent.	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,869.82 - 24,803.34 60,000.00 3,750.00	1,565,884.39 11,762.81 - - - - - - - - - - - - - - - - - - -
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/730 9209/761 2210 1114 3322 3326 1114 111XX	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	1,869.82 - 24,803.34 60,000.00 3,750.00	1,565,884.39 11,762.81 - - - - - - - - - - - - - - - - - - -
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3325 To record PY investment e: Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9209/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 34 34 34 34 34 34 34 34 34 3	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	1,869.82 - 24,803.34 60,000.00 3,750.00	1,565,884.39 11,762.81 - - - - - - - - - - - - - - - - - - -
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatio Beginning fur Plus:	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	1,869.82 - 24,803.34 60,000.00 3,750.00	1,565,884.39 11,762.81 - - - - - - - - - - - - - - - - - - -
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Reconciliatin Beginning fur Plus: CO&DS Bond in	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable Co&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service, payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: swithheld terest (revenue on withheld MVLR)	1,869.82 - 24,803.34 60,000.00 3,750.00	1,565,884.39 11,762.81 - - - - - - - - - - - - - - - - - - -
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 9200/720 9200/730 9209/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunded	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable Co&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year Co&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services Co&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents Co&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Swithheld terest (revenue on withheld MVLR) ed bond proceeds	1,869.82 - 24,803.34 60,000.00 3,750.00	1,565,884.39 11,762.81 - - - - - - - - - - - - - - - - - - -
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 9200/720 9200/730 9209/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunded	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable Co&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service, payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: swithheld terest (revenue on withheld MVLR)	1,869.82 - 24,803.34 60,000.00 3,750.00	1,565,884.39 11,762.81 - - - - - - - - - - - - - - - - - - -
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 1114 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 3322 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 3326 1114 322 3326 1114 322 326 1114 322 326 1114 322 326 1114 327 1114 327 1114 328 1114 1	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: ad balance as provided in prior school year Swithheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds al payments	1,869.82 - 24,803.34 60,000.00 3,750.00	1,565,884.39 11,762.81 - - - - - - - - 62,868.27 5.27 899.88 - - 62,868.27 5.27 899.88 - - - - - - - - - - - - - - - - - -
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. Refunde Premiur Plus: CO&DS Bond in Refunde Premiur Less: Principa Interest	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Ext Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash to service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: mod balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure	1,869.82 - 24,803.34 60,000.00 3,750.00	1,565,884.39 11,762.81 - - - - - - - - - - - - - - - - - - -
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. <u>Reconciliatin</u> Beginning fur Plus: CO&DS Bond in Refunded Premiur Less: Principa Interest Dues ar	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as ricide XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: ad balance as provided in prior school year Swithheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds al payments	1,869.82 - 24,803.34 60,000.00 3,750.00	1,565,884.39 11,762.81 - - - - - - - - 62,868.27 5.27 899.88 - - 62,868.27 5.27 899.88 - - - - - - - - - - - - - - - - - -
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 9200/720 9200/730 9209/761 2210 9200/730 9299/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues ar Paymer Dues ar	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow Interest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure in fees on bond interest above) is to refunded bonds (admin and underwriter fees)	1,869.82 - 24,803.34 60,000.00 3,750.00	1,565,884.39 11,762.81 - - - - - - - - - - - - - - - - - - -
1220 9200/730 9200/710 2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 9200/720 9200/730 9209/761 2210 9200/730 9299/761 2210 1114 3322 3326 111XX To record del earnings, rela advance refu agent. Reconciliation Beginning fur Plus: CO&DS Bond in Refunda Premiur Less: Principa Interest Dues ar Paymer Dues ar	Due from Other Agencies Dues and Fees (Administrative expense) Interest Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: a withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds al payments expenditure nd fees (fees on bond interest above) tts to refunded bonds (admin and underwriter fees) tt on refunded bonds	1,869.82 - 24,803.34 60,000.00 3,750.00	1,565,884.39 11,762.81 - - - - - - - - - - - - - - - - - - -

Santa Rosa County School District

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No now mon	Premium on Sale of Bonds ey bond issues for the 2021-22 fiscal year.		-
	ebt Service Current Bond Refunding		
<u>Account #</u> 9200/790	Description Miscellaneous - Principal/Interest- Current Refunding	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No ourrent r	funding for the 2024-22 fined war		
	ofunding for the 2021-22 fiscal year.		
	ebt Service Advance Bond Refunding		
<u>Account #</u> 1114	Description Cash with Fiscal/Service Agents		
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792 2210	Premium on Sale of Refunding Bonds Accrued Interest Payable (Sinking Fund Accruals)		-
2210	Autoridea interest i ayable (Olinning i unu Autilidis)		-
No advance	bond refunding for the 2021-22 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable nterest for the 2020-21 fiscal year.		-
No accided i			
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220 9200/730	Due from Other Agencies Dues and Fees (Administrative expense)	911,619.68 1,265.58	
9200/730	Interest	1,205.56	
2632	Deferred Revenues - Unavailable		899.27
3321	CO&DS Distributed		904,024.37
3325	Interest on Undistributed CO&DS		7,961.62
To record Co	D&DS disbursements, investment earnings, and treasury fees.		
2632	Deferred Revenues - Unavailable - Prior Year	-	
3321	CO&DS Distributed		-
3325	Interest on Undistributed CO&DS		-
investment e	/ Deferred Revenues - Unavailable, CO&DS disbursements, and arrings		
	5		
Fund 100 G			
<u>Account #</u> 7200/310	Description Professional and Technical Services	16,788.06	
3323	CO&DS Withheld for Administration	10,700.00	16,788.06
To record an	nounts withheld from MVLR for actual administration fees as		
provided in A	rticle XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710	Redemption of Principal	159,000.00	
9200/720 9200/730	Interest SBA Sinking Fund Administration Fees	42,810.00 73.89	
9299/761	Payments to Refunding Bond Escrow	-	
2210	Accrued Interest Payable	-	
1114	Cash with Fiscal/Service Agents		-
3322 3326	CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	-	198,391.57 16.64
11XX	Cash		3,475.68
To record de	bt service payments, MVLR withheld for debt service, investment		
•	ated fees, reversal of accrued interest, and transfer of prior year		
	inding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
<u>Reconciliati</u>	on of activity in fund 210, Debt Service:		
	nd balance as provided in prior school year		21,456.97
Plus:	2 withbold		
	S withheld terest (revenue on withheld MVLR)		198,391.57 16.64
	ed bond proceeds		-
Premiu	m on refunded bonds		-
Less:			450 000 00
	al payments expenditure		159,000.00 42,810.00
	nd fees (fees on bond interest above)		73.89
Payme	nts to refunded bonds escrow agent		-
	nd fees on refunded bonds (admin and underwriter fees)		-
Discour Ending fund	nt on refunded bonds balance		17,981.29
		=	11,301.23

Sarasota County School District

Entries resu	Iting from bond issuance and refunding:	Debit	Credit
Fund 310 Ca	apital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791 No now mon	Premium on Sale of Bonds ey bond issues for the 2021-22 fiscal year.		-
	ebt Service Current Bond Refunding		
<u>Account #</u> 9200/790	Description Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	efunding for the 2021-22 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	bond refunding for the 2021-22 fiscal year.		
	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	<u>Debit</u>	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX 1220	Cash Due from Other Agencies	- 1,314,453.31	
9200/730	Dues and Fees (Administrative expense)	2,044.60	
9200/710	Interest	,	
2632	Deferred Revenues - Unavailable CO&DS Distributed		1,452.80
3321 3325	Interest on Undistributed CO&DS		1,302,182.81 12,862.30
	D&DS disbursements, investment earnings, and treasury fees.		12,002.00
0000			
2632 3321	Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	_
3325	Interest on Undistributed CO&DS		-
	/ Deferred Revenues - Unavailable, CO&DS disbursements, and		
investment e	arnings.		
Fund 100 G	eneral Fund		
Account #	Description	07 404 74	
7200/310 3323	Professional and Technical Services CO&DS Withheld for Administration	27,121.74	27,121.74
	nounts withheld from MVLR for actual administration fees as		,
provided in A	article XII, Section 9, Subsection (d) of the Florida Constitution.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
9200/710 9200/720	Redemption of Principal Interest	377,000.00	
9200/720 9200/730	SBA Sinking Fund Administration Fees	110,400.00 178.34	
9299/761	Payments to Refunding Bond Escrow	-	
2210 1114	Accrued Interest Payable Cash with Fiscal/Service Agents	-	
3322	CO&DS Withheld for SBE/COBI Bonds		- 478,811.45
3326	SBA Sinking Fund Earnings	-	40.16
11XX	Cash		8,726.73
	bt service payments, MVLR withheld for debt service, investment		
•	ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow		
agent.			
Reconciliati	on of activity in fund 210 Debt Service:		
	on of activity in fund 210, Debt Service: nd balance as provided in prior school year		55,325.51
Plus:	na salanoo as providea in prior sonoor year		00,020.01
	S withheld		478,811.45
	nterest (revenue on withheld MVLR)		40.16
	ed bond proceeds m on refunded bonds		-
Less:			
	al payments		377,000.00
	: expenditure nd fees (fees on bond interest above)		110,400.00 178.34
	nts to refunded bonds escrow agent		-
	nd fees on refunded bonds (admin and underwriter fees)		-
Discour Ending fund	nt on refunded bonds balance	—	46,598.78
			10,000.10

Seminole County School District

	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	apital Projects, COBI Bonds		
<u>Account #</u> 11XX	Description Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891 3711	Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds	-	-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2021-22 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2021-22 fiscal year.		
Fund 210 De	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance	hand refunding for the 2021-22 fiscal year		
	bond refunding for the 2021-22 fiscal year.		
	2bt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	Description Cash	-	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries.	Debit	Credit
	apital Projects, CO&DS	<u></u>	<u></u>
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	1,644,393.78	
9200/730	Dues and Fees (Administrative expense)	2,856.19	
	Interest		
9200/710 2632	Deferred Revenues - Unavailable		2 020 48
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		2,029.48 1,627,252.60
2632			
2632 3321 3325	CO&DS Distributed		1,627,252.60
2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS	-	1,627,252.60
2632 3321 3325 To record CC	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		1,627,252.60
2632 3321 3325 To record CC 2632 3321 3325	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS	-	1,627,252.60
2632 3321 3325 To record CC 2632 3321 3325 To record PY	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Y Deferred Revenues - Unavailable, CO&DS disbursements, and		1,627,252.60
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	1,627,252.60
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS & Deferred Revenues - Unavailable, CO&DS disbursements, and armings. eneral Fund		1,627,252.60
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account #	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	- 37,887,51	1,627,252.60
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description	- 37,887.51	1,627,252.60
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	- 37,887.51	1,627,252.60 17,967.89 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- 37,887.51	1,627,252.60 17,967.89 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as	- 37,887.51	1,627,252.60 17,967.89 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account #	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as viticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description		1,627,252.60 17,967.89 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	687,000.00	1,627,252.60 17,967.89 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and Interest on Undistributed CO&DS CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	687,000.00 189,180.00	1,627,252.60 17,967.89 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal	687,000.00	1,627,252.60 17,967.89 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record an provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/720 9200/720 9209/761 2210	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration Professional and Technical Services CO&DS Withheld for Administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	687,000.00 189,180.00	1,627,252.60 17,967.89 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rtticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	687,000.00 189,180.00	1,627,252.60 17,967.89 - - - - - - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	687,000.00 189,180.00	1,627,252.60 17,967.89 - - - - - - - - - - - - - - - - - - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rtticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	687,000.00 189,180.00	1,627,252.60 17,967.89 - - - - - - - - - - - - - - - - - - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	687,000.00 189,180.00	1,627,252.60 17,967.89 - - - - - - - - - - - 860,693.89
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/61 2210 1114 3322 3326 11XX To record de earnings, rela	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	687,000.00 189,180.00	1,627,252.60 17,967.89 - - - - - - - - - - - - - - - - - - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	687,000.00 189,180.00	1,627,252.60 17,967.89 - - - - - - - - - - - - - - - - - - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/61 2210 1114 3322 3326 11XX To record de earnings, rela	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	687,000.00 189,180.00	1,627,252.60 17,967.89 - - - - - - - - - - - - - - - - - - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record an provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. aneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	687,000.00 189,180.00	1,627,252.60 17,967.89 - - - - - - - - - - - - - - - - - - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record an provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. <u>Reconciliati</u> Beginning fu	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	687,000.00 189,180.00	1,627,252.60 17,967.89 - - - - - - - - - - - - - - - - - - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 1114 3322 To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus:	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	687,000.00 189,180.00	1,627,252.60 17,967.89 - - - - - - - - - - - - - - - - - - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fur Plus: CO&DS	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. but Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	687,000.00 189,180.00	1,627,252.60 17,967.89 - - - - - - - - - - - - - - - - - - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record an A Fund 210 De <u>Account #</u> 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	687,000.00 189,180.00	1,627,252.60 17,967.89 - - - - - - - - - - - - - - - - - - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record an provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/720 9200/720 9209/761 2210 1114 3322 3326 111X To record de earnings, rela advance refu agent. <u>Reconciliati</u> Beginning fu Plus: CO&DS Bond in Refund	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 7 Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	687,000.00 189,180.00	1,627,252.60 17,967.89 - - - - - - - - - - - - - - - - - - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record an provided in A Fund 210 De <u>Account #</u> 9200/710 9200/710 9200/710 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund. Premiur Less:	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow	687,000.00 189,180.00	1,627,252.60 17,967.89 - - - - - - - - - - - - - - - - - - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record an provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. <u>Reconciliati</u> Beginning fui Plus: CO&DS Bond in Refund Premiut Less: Principa	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	687,000.00 189,180.00	1,627,252.60 17,967.89 - - - - - - - - - - - - - - - - - - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiun Less: Principa Interest	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as utricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure	687,000.00 189,180.00	1,627,252.60 17,967.89 - - - - - - - - - - - - - - - - - - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record an A Fund 210 De <u>Account #</u> 9200/730 9209/761 2210 1114 3322 3326 111XX To record de earnings, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiun Less: Principa Interest Dues al	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow	687,000.00 189,180.00	1,627,252.60 17,967.89 - - - - - - - - - - - - - - - - - - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 Sagent Pinorigs, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiun Less: Principa Interest Dues an Paymen Dues an	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld therest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees)	687,000.00 189,180.00	1,627,252.60 17,967.89 - - - - - - - - - - - - - - - - - - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9209/761 2210 1114 3322 3326 1114 3322 3326 1114 3322 3326 1114 3322 Sagent Pinorigs, rela advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond in Refund Premiun Less: Principa Interest Dues an Paymen Dues an	CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS & Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as urticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nu balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees (fees on bond interest above) nts to refunded bonds (admin and underwriter fees) nt on refunded bonds (admin and underwriter fees) nt on refunded bonds	687,000.00 189,180.00	1,627,252.60 17,967.89 - - - - - - - - - - - - - - - - - - -

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Sumter County School District

Entries resulting from bond issuance and refunding: Debit Credit Fund 310 Capital Projects, COBI Bonds Description Account # 11XX Cash 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/891 Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds 3711 3791 No new money bond issues for the 2021-22 fiscal year. Fund 210 Debt Service Current Bond Refunding Description Account # 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 Sale of Refunding Bonds 3715 3792 Premium on Sale of Refunding Bonds 2210 Accrued Interest Payable (Sinking Fund Accruals) No current refunding for the 2021-22 fiscal year. Fund 210 Debt Service Advance Bond Refunding Account # Description 1114 Cash with Fiscal/Service Agents 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/892 Discounts on Refunding Bonds Sale of Refunding Bonds 3715 3792 Premium on Sale of Refunding Bonds 2210 Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding for the 2021-22 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 11XX Cash 2210 Accrued Interest Payable No accrued interest for the 2020-21 fiscal year. Year-end entries: Debit Credit Fund 360 Capital Projects, CO&DS Account # 11XX Description Cash Due from Other Agencies 324,282.40 1220 9200/730 Dues and Fees (Administrative expense) 369.73 9200/710 Interest Deferred Revenues - Unavailable CO&DS Distributed 2632 262 71 322,063.48 3321 Interest on Undistributed CO&DS 2,325.94 3325 To record CO&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed 2632 3321 3325 Interest on Undistributed CO&DS To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 100 General Fund Description Account # Professional and Technical Services 4.904.52 7200/310 4,904.52 CO&DS Withheld for Administration 3323 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9200/710 Redemption of Principal 9200/720 Interest SBA Sinking Fund Administration Fees 9200/730 9299/761 Payments to Refunding Bond Escrow 2210 Accrued Interest Pavable Cash with Fiscal/Service Agents 1114 3322 CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings 3326 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

Suwannee County School District

Entries resu	Iting from bond issuance and refunding:	<u>Debit</u>	Credit
	upital Projects, COBI Bonds	Debit	orean
	Description		
Account # 11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/891	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2021-22 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
<u>Account #</u> 9200/790	Description Miscellaneous - Principal/Interest- Current Refunding		
9200/790	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892 3715	Discounts on Refunding Bonds Sale of Refunding Bonds	-	
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2021-22 fiscal year.		
Account #	bt Service Advance Bond Refunding Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730 9299/892	Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds	-	
9299/092 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 2021-22 fiscal year.		
	bt Service, SBE/COBI Bonds		
<u>Account #</u> 11XX	<u>Description</u> Cash	-	
2210	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	pital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	198,230.32	
9200/730	Dues and Fees (Administrative expense)	226.01	
9200/710	Interest		
9200/710 2632	Interest Deferred Revenues - Unavailable		160.59
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		196,873.92
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed		196,873.92
2632 3321 3325 To record CC 2632	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year		196,873.92
2632 3321 3325 To record CC 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed	-	196,873.92
2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS		196,873.92
2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		196,873.92
2632 3321 3325 To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and amings.		196,873.92
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and amings.		196,873.92
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Eneral Fund Description Professional and Technical Services	- 2,998.08	196,873.92 1,421.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- 2,998.08	196,873.92
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Eneral Fund Description Professional and Technical Services	- 2,998.08	196,873.92 1,421.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record arr provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	2,998.08	196,873.92 1,421.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration roounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Eth Service, SBE/COBI Bonds	- 2,998.08	196,873.92 1,421.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e <u>Fund 100 Ge</u> <u>Account #</u> 7200/310 3323 To record arr provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	- 2,998.08 -	196,873.92 1,421.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	- 2,998.08 - -	196,873.92 1,421.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 2,998.08	196,873.92 1,421.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS ' Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest	- 2,998.08	196,873.92 1,421.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/730 9299/761 2210 1114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 2,998.08 - - - - - - - - - - - - -	196,873.92 1,421.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Entry Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- 2,998.08 - - - - - - - - - - - - - - - -	196,873.92 1,421.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/730 9299/761 2210 1114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Et Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 2,998.08	196,873.92 1,421.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration ioounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Exervice, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 2,998.08 - - - - - - - - - - - - - - - -	196,873.92 1,421.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- 2,998.08	196,873.92 1,421.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Hot Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	- 2,998.08 - - - - - - - - - - - - - - - - - - -	196,873.92 1,421.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS 'Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- 2,998.08 - - - - - - - - - - - - - - - - -	196,873.92 1,421.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment er Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	- 2,998.08	196,873.92 1,421.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. <u>Reconciliati</u> Beginning fur	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Exerciption Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. EXERCISE: Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	- 2,998.08	196,873.92 1,421.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu agent. Beginning fu Plus:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	- 2,998.08	196,873.92 1,421.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliatifu Plus: CO&DS Bond in	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. but Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR)		196,873.92 1,421.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. <u>Reconciliativ</u> Beginning fur Plus: CO&DS Bond in Refundd	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) ad bond proceeds	- 2,998.08	196,873.92 1,421.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9209/761 2210 1114 3326 11XX To record de earnings, rela advance refu agent. <u>Reconciliativ</u> Beginning fur Plus: CO&DS Bond in Refunde Premiur	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. but Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: and balance as provided in prior school year withheld terest (revenue on withheld MVLR)	- 2,998.08	196,873.92 1,421.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu gent. <u>Reconciliati</u> Beginning fur Plus: CO&DS Bond in Refundi Premiur Less:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow con of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) ad bond proceeds	- 2,998.08	196,873.92 1,421.82 - -
2632 3321 3325 To record CO 2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliation Beginning fur Premiur Less: Principa Interest	Deferred Revenues - Unavailable CQ&DS Distributed Interest on Undistributed CQ&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CQ&DS Distributed Interest on Undistributed CQ&DS Deferred Revenues - Unavailable, CQ&DS disbursements, and arnings. Interest on Undistributed CQ&DS Deferred Revenues - Unavailable, CQ&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CQ&DS Withheld for Administration into withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CQ&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Do of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure	- 2,998.08	196,873.92 1,421.82 - -
2632 3321 3325 To record CO 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 To record de earnings, rela advance refu advance refu agent. Plus: CO&DS Bond in Refundu Premiur Less: Principa Interest Dues ar	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration rounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment tated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow D of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure id fees (fees on bond interest above)	- 2,998.08	196,873.92 1,421.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge Account # 7200/310 3323 To record arr provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu agent. Reconciliativ Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues ar Paymer	Deferred Revenues - Unavailable CQ&DS Distributed Interest on Undistributed CQ&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CQ&DS Distributed Interest on Undistributed CQ&DS Deferred Revenues - Unavailable, CQ&DS disbursements, and arnings. Interest on Undistributed CQ&DS Deferred Revenues - Unavailable, CQ&DS disbursements, and arnings. Interest Fund Description Professional and Technical Services CQ&DS Withheld for Administration into withheld from MVLR for actual administration fees as ritcle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CQ&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Do of activity in fund 210, Debt Service: withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure	- 2,998.08	196,873.92 1,421.82 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rela advance refu advance refu advance refu advance refu advance refu advance refu Beginning fur Plus: CO&DS Bond in Refund Premiur Less: Principa Interest Dues ar Paymer Dues ar Discour	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - CO&DS disbursements, and armings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration cO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow an of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds (admin and underwriter fees) at on refunded bonds to on refunded bonds (admin and underwriter fees) at on refunded bonds	- 2,998.08	196,873.92 1,421.82
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record arr provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9209/761 2210 1114 3326 11XX To record de earnings, rela advance refu advance re	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - CO&DS disbursements, and armings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration cO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow an of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above) ts to refunded bonds (admin and underwriter fees) at on refunded bonds to on refunded bonds (admin and underwriter fees) at on refunded bonds	-	196,873.92 1,421.82 - -

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Taylor County School District

Entries resulting from bond issuance and refunding: Debit Credit Fund 310 Capital Projects, COBI Bonds Description Account # 11XX Cash 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/891 Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds 3711 3791 No new money bond issues for the 2021-22 fiscal year. Fund 210 Debt Service Current Bond Refunding Account # Description 9200/790 Miscellaneous - Principal/Interest- Current Refunding 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/892 Discounts on Refunding Bonds Sale of Refunding Bonds 3715 3792 Premium on Sale of Refunding Bonds 2210 Accrued Interest Payable (Sinking Fund Accruals) No current refunding for the 2021-22 fiscal year. Fund 210 Debt Service Advance Bond Refunding Description Account # Cash with Fiscal/Service Agents 1114 9200/730 Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds 9200/730 9299/892 Sale of Refunding Bonds 3715 Premium on Sale of Refunding Bonds 3792 2210 Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding for the 2021-22 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Description Account # 11XX Cash 2210 Accrued Interest Payable No accrued interest for the 2020-21 fiscal year. Year-end entries: Debit Credit Fund 360 Capital Projects, CO&DS Account # 11XX Description Cash 1220 Due from Other Agencies 103.506.79 9200/730 Dues and Fees (Administrative expense) 118.01 9200/710 Interest 2632 Deferred Revenues - Unavailable 83 85 CO&DS Distributed 3321 102,798.54 3325 Interest on Undistributed CO&DS 742.41 To record CO&DS disbursements, investment earnings, and treasury fees. 2632 Deferred Revenues - Unavailable - Prior Year CO&DS Distributed 3321 Interest on Undistributed CO&DS 3325 To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 100 General Fund Account # Description Professional and Technical Services 1,565.46 7200/310 3323 CO&DS Withheld for Administration To record amounts withheld from MVLR for actual administration fees as 1 565 46 provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 210 Debt Service, SBE/COBI Bonds Description Account # 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9299/761 Payments to Refunding Bond Escrow Accrued Interest Payable 2210 1114 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds 3322 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 1 699. Principal payments Interest expenditure Dues and fees (fees on bond interest above) Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) Discount on refunded bonds Ending fund balance

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Union County School District

Entries resu			
	Ilting from bond issuance and refunding:	Debit	Credit
	apital Projects, COBI Bonds	<u></u>	<u></u>
Account # 11XX	Description Cash	_	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		-
3791	Premium on Sale of Bonds		-
No new mon	ey bond issues for the 2021-22 fiscal year.		
Fund 210 De	ebt Service Current Bond Refunding		
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
3715 3792	Sale of Refunding Bonds Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		
2210	Accided interest Payable (Sinking Fund Accidats)		-
No current re	efunding for the 2021-22 fiscal year.		
	ebt Service Advance Bond Refunding		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730 9200/730	Dues and Fees (Issuance costs - underwriter's discount) Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	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 2021-22 fiscal year.		
Fund 210 De	ebt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	_	
2210	Accrued Interest Payable		-
No accrued i	nterest for the 2020-21 fiscal year.		
Year-end en	tries:	Debit	Credit
Fund 360 Ca	apital Projects, CO&DS		
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	79,745.58	
9200/730	Dues and Fees (Administrative expense)	90.92	
9200/710	Interest		04.04
2632	Deferred Revenues - Unavailable CO&DS Distributed		64.61
3321			79,199.91
3321 3325	Interest on Undistributed CO&DS		79,199.91 571.98
3321 3325			
3321 3325	Interest on Undistributed CO&DS		
3321 3325 To record C0	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees.		
3321 3325 To record C0 2632 3321 3325	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS		
3321 3325 To record C0 2632 3321 3325	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		
3321 3325 To record C0 2632 3321 3325	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS & Deferred Revenues - Unavailable, CO&DS disbursements, and	-	
3321 3325 To record Co 2632 3321 3325 To record P	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS If Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.		
3321 3325 To record Co 2632 3321 3325 To record P investment e Fund 100 G	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS If Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund		
3321 3325 To record Co 2632 3321 3325 To record P investment e	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS If Deferred Revenues - Unavailable, CO&DS disbursements, and earnings.	-	
3321 3325 To record C0 2632 3321 3325 To record P1 investment e <u>Fund 100 Ge</u> <u>Account #</u>	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and commings. eneral Fund Description	- 1,206.09	
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and commings. eneral Fund Description Professional and Technical Services	- 1,206.09	571.98 - -
3321 3325 To record CO 2632 3321 3325 To record P\ investment e <u>Fund 100 Gr</u> <u>Account #</u> 7200/310 3323 To record an	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS COEferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- 1,206.09	571.98 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 G Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and comparings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as virticle XII, Section 9, Subsection (d) of the Florida Constitution.	- 1,206.09	571.98 - -
3321 3325 To record Co 2632 3321 3325 To record P investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record an provided in A Fund 210 De	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS If Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebs Service, SBE/COBI Bonds	- 1,206.09	571.98 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 G Account # 7200/310 3323 To record an provided in A	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and comparings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as virticle XII, Section 9, Subsection (d) of the Florida Constitution.	- 1,206.09	571.98 - -
3321 3325 To record CO 2632 3321 3325 To record P\ investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account #	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS // Deferred Revenues - Unavailable, CO&DS disbursements, and earnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description	- 1,206.09 -	571.98 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS (* Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as vrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 1,206.09 - - -	571.98 - -
3321 3325 To record CO 2632 3321 3325 To record P' investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9299/761	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as trticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 1,206.09 - - - - - - - - -	571.98 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record an provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/730 9299/761 2210	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS of Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 1,206.09 - - - - - - - - - - - - - - - -	571.98 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record an provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/730 9299/761 2210 1114	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS C Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as vticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 1,206.09 - - - - - - - - - - - - - - - - - - -	571.98 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr <u>Account #</u> 7200/310 3323 To record an provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS (/ Deferred Revenues - Unavailable, CO&DS disbursements, and aarnings. emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds	- 1,206.09 - - - - - - - - - - - - - -	571.98 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record an provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 1,206.09 - - - - - - - - - - - -	571.98 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr <u>Account #</u> 7200/310 3323 To record an provided in A Fund 210 De <u>Account #</u> 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS // Deferred Revenues - Unavailable, CO&DS disbursements, and amings. emeral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 1,206.09 - - - - - - - - - - - - - - - -	571.98 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record an provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	- 1,206.09 - - - - - - - - - - - -	571.98 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr <u>Account #</u> 7200/310 3323 To record an provided in A <u>Fund 210 Do</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS (Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- 1,206.09 - - - - - - - - - - -	571.98 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Gr <u>Account #</u> 7200/310 3323 To record an provided in A <u>Fund 210 Do</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment	- 1,206.09 - - - - - - - - - - -	571.98 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr <u>Account #</u> 7200/310 3323 To record an provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS // Deferred Revenues - Unavailable, CO&DS disbursements, and aarnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 1,206.09 - - - - - - - - - -	571.98 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr <u>Account #</u> 7200/310 3323 To record an provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent.	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS (Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year	- 1,206.09 - - - - - - - -	571.98 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel- advance refu agent. Beginning fu	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS // Deferred Revenues - Unavailable, CO&DS disbursements, and aarnings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as uticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 1,206.09 - - - - - - - - - - -	571.98 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Beginning fu Plus:	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service:	- 1,206.09 - - - - - - - - - -	571.98 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record an provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. <u>Reconciliati</u> Beginning fu Plus: CO&DS	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wrticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: S withheld	- 1,206.09	571.98 - -
3321 3325 To record CO 2632 3321 3325 To record PV investment e Fund 100 Ge <u>Account #</u> 7200/310 3323 To record an provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Beginning fu Plus: CO&DS Bond ir	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS (Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld thereest (revenue on withheld MVLR)	- 1,206.09 - - - - - - - - -	571.98 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/740 9200/730 9200/730 9200/730 9200/730 9200/730 9200/730 9200/740 9200/740 9200/740 9200/740 9200/740 9200/740 9200/740 9200/740 9200/740 9200/740 9200/740 9200/740 9200/730 9200/740 9200/740 9200/730 9200/740 9	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CDEferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as vticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds	- 1,206.09 - - - - - - - - -	571.98 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning fu Plus: CO&DS Bond ir Refund Premiu	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS (Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as wricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld thereest (revenue on withheld MVLR)	- 1,206.09	571.98 - -
3321 3325 To record CO 2632 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 326 11XX To record de earnings, rel. advance refu advance refu agent. Beginning fu Plus: CO&DS Bond ir Refund Premiu	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CDEferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Swithheld tterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds	- 1,206.09	571.98 - -
3321 3325 To record CO 2632 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/720 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel. advance refu agent. Beginning fu Plus: CO&DS Bond in Refund Premiu Less: Principa	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CDEferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as vticle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: nd balance as provided in prior school year S withheld terest (revenue on withheld MVLR) ed bond proceeds	- 1,206.09	571.98 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Gr Account # 7200/310 3323 To record an provided in A Fund 210 Dr Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu agent. Reconciliati Beginning ful advance refu agent. Refund Premiu Less: Principa Interest Dues a	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS (/ Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: s withheld tterest (revenue on withheld MVLR) ed bonds al payments : expenditure nd fees (fees on bond interest above)	- 1,206.09	571.98 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as vtricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow mon refunded bonds al payments : expenditure ind fees (fees on bond interest above) ints to refunded bonds escrow agent	- 1,206.09	571.98 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance re	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS / Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as utricle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for ABE/COBI Bonds SBA Sinking Fund Earnings Cash ebt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year unding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: Swithheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments expenditure nd fees on bond interest above) nts to refunded bonds escrow agent nd fees on refunded bonds (admin and underwriter fees)	- 1,206.09	571.98 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3226 11XX To record de earnings, rel advance refu agent. Beginning fu Plus: CO&DS Bond ir Refund Premiu Less: Principa Interest Dues a Paymei Dues a Dues a Discourt	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS of Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: s withheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments i expenditure nd fees (fees on bond interest above) nts to refunded bonds (admin and underwriter fees) nt on refunded bonds	- 1,206.09	571.98 - -
3321 3325 To record CO 2632 3321 3325 To record PN investment e Fund 100 Ge Account # 7200/310 3323 To record an provided in A Fund 210 De Account # 9200/710 9200/730 9200/761 2210 1114 3322 3326 11XX To record de earnings, rel advance refu advance re	Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS of Deferred Revenues - Unavailable, CO&DS disbursements, and amings. eneral Fund Description Professional and Technical Services CO&DS Withheld for Administration nounts withheld from MVLR for actual administration fees as writcle XII, Section 9, Subsection (d) of the Florida Constitution. ebt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash bt service payments, MVLR withheld for debt service, investment ated fees, reversal of accrued interest, and transfer of prior year inding cash with fiscal agent to payments of refunded bonds escrow on of activity in fund 210, Debt Service: s withheld iterest (revenue on withheld MVLR) ed bond proceeds m on refunded bonds al payments i expenditure nd fees (fees on bond interest above) nts to refunded bonds (admin and underwriter fees) nt on refunded bonds	- 1,206.09	571.98 - -

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Volusia County School District

Credit Entries resulting from bond issuance and refunding: Debit Fund 310 Capital Projects, COBI Bonds Description Account # 11XX Cash 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/891 Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds 3711 3791 No new money bond issues for the 2021-22 fiscal year. Fund 210 Debt Service Current Bond Refunding Description Account # 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 Sale of Refunding Bonds 3715 3792 Premium on Sale of Refunding Bonds 2210 Accrued Interest Payable (Sinking Fund Accruals) No current refunding for the 2021-22 fiscal year. Fund 210 Debt Service Advance Bond Refunding Description Account # Cash with Fiscal/Service Agents 1114 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds 9299/892 Sale of Refunding Bonds 3715 Premium on Sale of Refunding Bonds 3792 2210 Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding for the 2021-22 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Description Account # 11XX Cash 2210 Accrued Interest Payable No accrued interest for the 2020-21 fiscal year. Year-end entries: Debit Credit Fund 360 Capital Projects, CO&DS Account # 11XX Description Cash 1220 Due from Other Agencies 2 265 869 94 9200/730 Dues and Fees (Administrative expense) 2,631.28 9200/710 Interest 2632 Deferred Revenues - Unavailable 1 869 67 CO&DS Distributed 3321 2,250,078.49 3325 Interest on Undistributed CO&DS 16.553.06 To record CO&DS disbursements, investment earnings, and treasury fees. 2632 Deferred Revenues - Unavailable - Prior Year CO&DS Distributed 3321 Interest on Undistributed CO&DS 3325 To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 100 General Fund Description Account # Professional and Technical Services 34,904.16 7200/310 3323 CO&DS Withheld for Administration To record amounts withheld from MVLR for actual administration fees as 34 904 16 provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 210 Debt Service, SBE/COBI Bonds Description Account # 9200/710 Redemption of Principal 40,000.00 9200/720 Interest 2.550.00 9200/730 SBA Sinking Fund Administration Fees 15.63 9299/761 Payments to Refunding Bond Escrow Accrued Interest Payable 2210 1114 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds 41.961.35 3322 3326 SBA Sinking Fund Earnings 3.52 11XX Cash 600.76 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 1,286.61 Plus: CO&DS withheld 41,961.35 3.52 Bond interest (revenue on withheld MVLR) Refunded bond proceeds Premium on refunded bonds Less 40.000.00 Principal payments Interest expenditure 2,550.00 Dues and fees (fees on bond interest above) 15.63 Payments to refunded bonds escrow agent Dues and fees on refunded bonds (admin and underwriter fees) -Discount on refunded bonds Ending fund balance 685.85

Wakulla County School District

Entries resul	ting from bond issuance and refunding:	Debit	Credit
<u>Fund 310 Ca</u>	pital Projects, COBI Bonds		
Account #	Description		
11XX	Cash	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/891	Discounts on Sale of Bonds	-	
3711	Sale of Bonds - SBE/COBI Bonds		
			-
3791	Premium on Sale of Bonds		-
No new mone	ey bond issues for the 2021-22 fiscal year.		
Fund 210 De	bt Service Current Bond Refunding		
-			
Account #	Description		
9200/790	Miscellaneous - Principal/Interest- Current Refunding	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
9299/892	Discounts on Refunding Bonds	-	
		-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No current re	funding for the 2021-22 fiscal year.		
Fund 210 Do	bt Service Advance Bond Refunding		
	-		
Account #	Description		
1114	Cash with Fiscal/Service Agents	-	
9200/730	Dues and Fees (Issuance costs - underwriter's discount)	-	
9200/730	Dues and Fees (Issuance costs - bond finance/admin charges)	-	
		-	
9299/892	Discounts on Refunding Bonds	-	
3715	Sale of Refunding Bonds		-
3792	Premium on Sale of Refunding Bonds		-
2210	Accrued Interest Payable (Sinking Fund Accruals)		-
No advance b	bond refunding for the 2021-22 fiscal year.		
Fund 240 De	ht Carvina, CRE/CORI Randa		
Fund 210 De	bt Service, SBE/COBI Bonds		
Account #	Description		
11XX	Cash	-	
2210			
	Accrued Interest Payable		-
No accrued in	nterest for the 2020-21 fiscal year.		
Year-end ent	ries:	<u>Debit</u>	Credit
Fund 360 Ca	pital Projects, CO&DS		
1 4114 500 04			
Account #	Description		
11XX	Cash	-	
1220	Due from Other Agencies	196,008.72	
	5		
9200/730	Dues and Fees (Administrative expense)	223.48	
	Interest		
9200/710			
9200/710 2632	Deferred Revenues - Unavailable		158.80
			158.80 194,667.52
2632 3321	Deferred Revenues - Unavailable CO&DS Distributed		194,667.52
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS		
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed		194,667.52
2632 3321 3325 To record CC	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.		194,667.52
2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS	-	194,667.52
2632 3321 3325 To record CC	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees.	-	194,667.52
2632 3321 3325 To record CC 2632 3321	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed		194,667.52
2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS		194,667.52
2632 3321 3325 To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and		194,667.52
2632 3321 3325 To record CC 2632 3321 3325	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and	-	194,667.52
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.	-	194,667.52
2632 3321 3325 To record CC 2632 3321 3325 To record PY	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		194,667.52
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ea	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings.		194,667.52
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings.	2,964.48	194,667.52
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account #	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. <u>Intereal Fund</u> <u>Description</u>	- 2,964.48	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- 2,964.48	194,667.52
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as	- 2,964.48	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration	- 2,964.48	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution.	- 2,964.48	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds	- 2,964.48	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u>	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	- 2,964.48	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	- 2,964.48	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u>	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS &DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description	- 2,964.48	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal	- 2,964.48 - -	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees	- 2,964.48	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/730 9299/761	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow	- 2,964.48 - - - -	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/730 9299/761 2210	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 2,964.48 - - - - - - - - - - - - - - - - - -	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 929/761 2210 1114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 2,964.48 - - - - - - - - - - - -	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/730 9299/761 2210	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable	- 2,964.48 - - - - - - - - - - - - -	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 929/761 2210 1114	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents	- 2,964.48 - - - - - - - - - - - - - - - -	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS B&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings	- 2,964.48 - - - - - - - - - - - - - - - -	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 2,964.48 - - - - - - - - - - -	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash Accrued Interest, SU SBA Sinking Fund Earnings Cash Co&DS Withhel	- 2,964.48 - - - - - - - - - - - - - - - -	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash	- 2,964.48 - - - - - - - - - - - - - - -	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash SBA Sinking Fund Earnings Cash Accrued Interest, SU SBA Sinking Fund Earnings Cash Co&DS Withhel	- 2,964.48 - - - - - - - - - - - - - - -	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/720 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tde fees, reversal of accrued interest, and transfer of prior	- 2,964.48 - - - - - - -	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS V&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tde fees, reversal of accrued interest, and transfer of prior	- 2,964.48	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance refut agent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year honing cash with fiscal agent to payments of refunded bonds escrow	- 2,964.48 - - - - - - - - - - - - - - - -	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut advance refut agent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	- 2,964.48	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut advance refut agent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and armings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year honing cash with fiscal agent to payments of refunded bonds escrow	- 2,964.48 - - - - - - - - - - - - - - - -	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refut advance refut agent.	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	- 2,964.48	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record CY investment ea Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, relat advance refut agent. Beginning fur Plus:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as tricle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds <u>Description</u> Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow	- 2,964.48	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record del earnings, rela advance refu agent. <u>Reconciliatio</u> Beginning fur Plus: CO&DS	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for debt service, investment thed fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow bt service payments, MVLR withheld for debt service, investment thed fees, reversal of accrued interest, and transfer of prior year anding cash with fiscal agent to payments of refunded bonds escrow	- 2,964.48 - - - - - - - - - - - - - - - - - - -	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3223 To record am provided in A <u>Fund 210 De</u> <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refut agent. <u>Reconciliatio</u> Beginning fur Plus: CO&DS Bond int	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow bi of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR)	- 2,964.48	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance reful agent. Reconciliation Beginning fur Plus: CO&DS Bod im Refunded	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow and the service payments of refunded bonds escrow ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model and the service on withheld MVLR) ad bond proceeds	- 2,964.48	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance reful agent. Reconciliation Beginning fur Plus: CO&DS Bod im Refunded	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow bi of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR)	- 2,964.48	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance reful agent. Reconciliation Beginning fur Plus: CO&DS Bod im Refunded	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS D&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and arnings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash et service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow and the service payments of refunded bonds escrow ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model and the service on withheld MVLR) ad bond proceeds	- 2,964.48	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record CY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 326 11XX To record det earnings, rela advance refut advance refut advance refut Beginning fur Plus: CO&DS Bond int Refunde Premiur Less:	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash at service payments, MVLR withheld for debt service, investment the fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model agent to payments of refunded bonds escrow and the service payments, MVLR withheld for debt service, investment the defence, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model agent to payments of refunded bonds escrow model bonds escrow Mitheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds	- 2,964.48	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record CY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record def earnings, rela advance refuu advance refuu agent. Beginning fur Plus: CO&DS Bond ini Refunde Premiur Less: Principa	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment tied fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow Accrued Interest (revenue on withheld MVLR) d balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments	- 2,964.48	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record CY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, relat advance refut agent. Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa Interest	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS 0&DS disbursements, investment earnings, and treasury fees. Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow model ance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure	- 2,964.48	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record CY investment ex Fund 100 Ge Account # 7200/310 3223 To record am provided in A Fund 210 De Account # 9200/710 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance reful agent. Plus: CO&DS Bond int Refunde Premiur Less: Principa Interest Dues ar	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	- 2,964.48	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance reful agent. Reconciliation Beginning fur Plus: CO&DS Bond ini Refunded Premiur Less: Principa Interest Dues ar Paymen	Deferred Revenues - Unavailable CQ&DS Distributed Interest on Undistributed CQ&DS Deferred Revenues - Unavailable - Prior Year CQ&DS Distributed Interest on Undistributed CQ&DS Deferred Revenues - Unavailable, CQ&DS disbursements, and amings. meral Fund Description Professional and Technical Services CQ&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CABDS Withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds	- 2,964.48	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9299/761 2210 1114 3322 3326 11XX To record det earnings, rela advance reful agent. Reconciliation Beginning fur Plus: CO&DS Bond ini Refunded Premiur Less: Principa Interest Dues ar Paymen	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. meral Fund Description Professional and Technical Services CO&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds SBA Sinking Fund Earnings Cash ot service payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ad bond proceeds n on refunded bonds I payments expenditure d fees (fees on bond interest above)	- 2,964.48	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3326 11XX To record det earnings, rela advance refu agent. <u>Reconciliation</u> Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	Deferred Revenues - Unavailable CQ&DS Distributed Interest on Undistributed CQ&DS Deferred Revenues - Unavailable - Prior Year CQ&DS Distributed Interest on Undistributed CQ&DS Deferred Revenues - Unavailable, CQ&DS disbursements, and amings. meral Fund Description Professional and Technical Services CQ&DS Withheld for Administration ounts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CABDS Withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year nding cash with fiscal agent to payments of refunded bonds escrow or of activity in fund 210, Debt Service: ad balance as provided in prior school year withheld terest (revenue on withheld MVLR) ed bond proceeds n on refunded bonds	- 2,964.48	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3226 11XX To record del earnings, rela advance refut advance refut adv	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - O&DS disbursements, and amings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SE/COBI Bonds SBA Sinking Fund Earnings CAsh CAsh with fiscal agent to payments of refunded bonds escrow exervice payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to	- 2,964.48	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge <u>Account #</u> 7200/310 3323 To record am provided in A Fund 210 De <u>Account #</u> 9200/710 9200/720 9200/730 9200/730 9209/761 2210 1114 3326 11XX To record det earnings, rela advance refu agent. <u>Reconciliation</u> Beginning fur Plus: CO&DS Bond int Refunde Premiur Less: Principa Interest Dues ar Paymen Dues ar	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - O&DS disbursements, and amings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SE/COBI Bonds SBA Sinking Fund Earnings CAsh CAsh with fiscal agent to payments of refunded bonds escrow exervice payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to	- 2,964.48	194,667.52 1,405.88 - -
2632 3321 3325 To record CC 2632 3321 3325 To record PY investment ex Fund 100 Ge Account # 7200/310 3323 To record am provided in A Fund 210 De Account # 9200/710 9200/720 9200/730 9209/761 2210 1114 3322 3226 11XX To record del earnings, rela advance refut advance refut adv	Deferred Revenues - Unavailable CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - Prior Year CO&DS Distributed Interest on Undistributed CO&DS Deferred Revenues - Unavailable - O&DS disbursements, and amings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on Undistributed CO&DS Deferred Revenues - Unavailable, CO&DS disbursements, and amings. Interest on CO&DS Withheld for Administration counts withheld from MVLR for actual administration fees as rticle XII, Section 9, Subsection (d) of the Florida Constitution. bt Service, SBE/COBI Bonds Description Redemption of Principal Interest SBA Sinking Fund Administration Fees Payments to Refunding Bond Escrow Accrued Interest Payable Cash with Fiscal/Service Agents CO&DS Withheld for SE/COBI Bonds SBA Sinking Fund Earnings CAsh CAsh with fiscal agent to payments of refunded bonds escrow exervice payments, MVLR withheld for debt service, investment ted fees, reversal of accrued interest, and transfer of prior year noting cash with fiscal agent to	- 2,964.48	194,667.52 1,405.88 - -

School District Annual Financial Report CO&DS Entries For Fiscal Year 2021-2022 Walton County School District

Entries resulting from bond issuance and refunding: Debit Credit Fund 310 Capital Projects, COBI Bonds Description Account # 11XX Cash 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/891 Discounts on Sale of Bonds Sale of Bonds - SBE/COBI Bonds Premium on Sale of Bonds 3711 3791 No new money bond issues for the 2021-22 fiscal year. Fund 210 Debt Service Current Bond Refunding Account # Description 9200/790 Miscellaneous - Principal/Interest- Current Refunding 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) 9299/892 Discounts on Refunding Bonds Sale of Refunding Bonds 3715 3792 Premium on Sale of Refunding Bonds 2210 Accrued Interest Payable (Sinking Fund Accruals) No current refunding for the 2021-22 fiscal year. Fund 210 Debt Service Advance Bond Refunding Description Account # Cash with Fiscal/Service Agents 1114 9200/730 Dues and Fees (Issuance costs - underwriter's discount) 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) Discounts on Refunding Bonds 9299/892 Sale of Refunding Bonds 3715 Premium on Sale of Refunding Bonds 3792 2210 Accrued Interest Payable (Sinking Fund Accruals) No advance bond refunding for the 2021-22 fiscal year. Fund 210 Debt Service, SBE/COBI Bonds Description Account # 11XX Cash 2210 Accrued Interest Payable No accrued interest for the 2020-21 fiscal year. Year-end entries: Debit Credit Fund 360 Capital Projects, CO&DS Account # 11XX Description Cash 1220 Due from Other Agencies 386 179 79 9200/730 Dues and Fees (Administrative expense) 440.30 9200/710 Interest 2632 Deferred Revenues - Unavailable 312 86 CO&DS Distributed 3321 383,537.33 3325 Interest on Undistributed CO&DS 2.769.90 To record CO&DS disbursements, investment earnings, and treasury fees. 2632 Deferred Revenues - Unavailable - Prior Year CO&DS Distributed 3321 Interest on Undistributed CO&DS 3325 To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and investment earnings. Fund 100 General Fund Description Account # Professional and Technical Services 5,840.67 7200/310 3323 CO&DS Withheld for Administration To record amounts withheld from MVLR for actual administration fees as 5 840 67 provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9200/710 Redemption of Principal 9200/720 Interest 9200/730 SBA Sinking Fund Administration Fees 9299/761 Payments to Refunding Bond Escrow Accrued Interest Payable 2210 1114 Cash with Fiscal/Service Agents CO&DS Withheld for SBE/COBI Bonds 3322 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

Washington County School District

Fund 310 Capital Projects, COBI Bonds Account # Description 11XX Cash - 9200/730 Dues and Fees (Issuance costs - underwriter's discount) - 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) - 9209/891 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 2021-22 fiscal year. - Fund 210 Debt Service Current Bond Refunding - Account # Description 9200/730 Miscellaneous - Principal/Interest- Current Refunding - 9200/730 Dues and Fees (Issuance costs - underwriter's discount) -	-
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 2021-22 fiscal year. - - Fund 210 Debt Service Current Bond Refunding - - Account # Description - - 9200/790 Miscellaneous - Principal/Interest- Current Refunding -	-
9200/730 Dues and Fees (Issuance costs - underwriter's discount) - 9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) - 9299/891 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 2021-22 fiscal year. - - Fund 210 Debt Service Current Bond Refunding - - Account # Description - - 9200/790 Miscellaneous - Principal/Interest- Current Refunding -	-
9200/730 Dues and Fees (Issuance costs - 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 2021-22 fiscal year. - - Fund 210 Debt Service Current Bond Refunding - - Account # Description - 9200/790 Miscellaneous - Principal/Interest- Current Refunding -	-
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 2021-22 fiscal year. - - Fund 210 Debt Service Current Bond Refunding - - Account # Description - 9200/790 Miscellaneous - Principal/Interest- Current Refunding -	-
3791 Premium on Sale of Bonds No new money bond issues for the 2021-22 fiscal year. Fund 210 Debt Service Current Bond Refunding Account # Description 9200/790 Miscellaneous - Principal/Interest- Current Refunding -	-
No new money bond issues for the 2021-22 fiscal year. Fund 210 Debt Service Current Bond Refunding Account # Description 9200/790 Miscellaneous - Principal/Interest- Current Refunding -	_
Fund 210 Debt Service Current Bond Refunding Account # Description 9200/790 Miscellaneous - Principal/Interest- Current Refunding	-
Account # <u>Description</u> 9200/790 Miscellaneous - Principal/Interest- Current Refunding -	
9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) -	
9299/892 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 2021-22 fiscal year.	
Fund 210 Debt Service Advance Bond Refunding	
Account # Description 1114 Cash with Fiscal/Service Agents -	
1114 Cash with Fiscal/Service Agents - 9200/730 Dues and Fees (Issuance costs - underwriter's discount) -	
9200/730 Dues and Fees (Issuance costs - bond finance/admin charges) -	
9299/892 Discounts on Refunding Bonds -	
3715 Sale of Refunding Bonds 3792 Premium on Sale of Refunding Bonds	-
2210 Accrued Interest Payable (Sinking Fund Accruals)	-
No advance bond refunding for the 2021-22 fiscal year.	
Fund 210 Debt Service, SBE/COBI Bonds	
Account # Description 11XX Cash -	
2210 Accrued Interest Payable	-
No accrued interest for the 2020-21 fiscal year.	
Year-end entries: Debit	Credit
Fund 360 Capital Projects, CO&DS	
Account # Description	
11XX Cash -	
1220 Due from Other Agencies 116,683.66	
9200/730 Dues and Fees (Administrative expense) 133.04 9200/710 Interest	
2632 Deferred Revenues - Unavailable	94.53
	115,885.25
3325 Interest on Undistributed CO&DS	836.92
To record CO&DS disbursements, investment earnings, and treasury fees.	
2632 Deferred Revenues - Unavailable - Prior Year -	
3321 CO&DS Distributed 3325 Interest on Undistributed CO&DS	-
To record PY Deferred Revenues - Unavailable, CO&DS disbursements, and	-
investment earnings.	
investment earnings.	
investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1,764.75	4 704 75
investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration	1,764.75
investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1,764.75	1,764.75
investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1 To record amounts withheld from MVLR for actual administration fees as 1	1,764.75
investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 1	1,764.75
investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1,764.75 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 1 Fund 210 Debt Service, SBE/COBI Bonds 1 1 Account # Description 1 9200/710 Redemption of Principal -	1,764.75
investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 1 Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9200/710 Redemption of Principal - 9200/720 Interest -	1,764.75
investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1,764.75 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 1 Fund 210 Debt Service, SBE/COBI Bonds 1 1 Account # Description 1 9200/710 Redemption of Principal -	1,764.75
investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1,764.75 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 1 Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9200/710 Redemption of Principal - 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9209/761 Payments to Refunding Bond Escrow - 9210 Accrued Interest Payable -	1,764.75
investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1,764.75 700/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1,764.75 700/310 Professional and Technical Services as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 1,764.75 Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9200/710 Redemption of Principal - 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9299/761 Payments to Refunding Bond Escrow - 9210 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents -	1,764.75 -
investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1,764.75 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 1 Fund 210 Debt Service, SBE/COBI Bonds Account # Description 9200/710 Redemption of Principal - 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9209/761 Payments to Refunding Bond Escrow - 9210 Accrued Interest Payable -	1,764.75 - -
investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1,764.75 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 1 Fund 210 Debt Service, SBE/COBI Bonds Account # Description - 9200/710 Redemption of Principal - 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9200/740 Accrued Interest Payable - 9210 Accrued Interest Payable - 9210 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents - 3322 CO&DS Withheld for SBE/COBI Bonds -	1,764.75 - - -
investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1,764.75 700/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1,764.75 700/310 Professional and Technical Services as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 1 Fund 210 Debt Service, SBE/COBI Bonds Account # Description - 9200/710 Redemption of Principal - 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 SBA Sinking Fund Administration Fees - 9210 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents - 3326 SBA Sinking Fund Earnings - 3326 SBA Sinking Fund Earnings - 11XX Cash - To record debt service payments, MVLR withh	1,764.75 - - - -
investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 1 Fund 210 Debt Service, SBE/COBI Bonds Account # Description - 9200/710 Redemption of Principal - 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 SBA Sinking Fund Administration Fees - 9210 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents - 3326 SBA Sinking Fund Earnings - 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 -	1,764.75 - - - -
investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1,764.75 700/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1,764.75 700/310 Professional and Technical Services as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 1 Fund 210 Debt Service, SBE/COBI Bonds Account # Description - 9200/710 Redemption of Principal - 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 SBA Sinking Fund Administration Fees - 9210 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents - 3326 SBA Sinking Fund Earnings - 3326 SBA Sinking Fund Earnings - 11XX Cash - To record debt service payments, MVLR withh	1,764.75 - - - -
investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1,764.75 700/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1,764.75 700/700 Rodenson MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 1 Fund 210 Debt Service, SBE/COBI Bonds Account # Description - 9200/710 Redemption of Principal - 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9200/740 Refunding Bond Escrow - 9210 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents - 3322 CO&DS Withheld for SBE/COBI Bonds - 3326 SBA Sinking Fund Earnings - 11XX Cash - To record debt service payments, MVLR withheld for debt service, investment earnings, related fees, reversal of accrued interest, and transfer of prior year advance	1,764.75 - - - -
investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1,764.75 7200/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1,764.75 700/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1,764.75 700 Account # Description Provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. - 9200/710 Redemption of Principal - 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 SBA Sinking Fund Administration Fees - 9210 Accrued Interest Payable - 9220 Co&DS Withheld for SBE/COBI Bonds - 3222 Co&DS Withheld for SBE/COBI Bonds - 3226 SBA Sinking Fund Earnings - 11XX Cash - - To record debt service payments, MVLR with	1,764.75 - - - - -
Investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1,764.75 700/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1,764.75 700/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1,764.75 700/310 amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 1,764.75 Fund 210 Debt Service, SBE/COBI Bonds Account # Description - 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents - 3322 CO&DS Withheld for SBE/COBI Bonds - 3220 SBA Sinking Fund Earnings - 3220	1,764.75 - - - - -
investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1,764.75 700/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1,764.75 700/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1,764.75 700/710 Renounce 1,764.75 9200/710 Recemption 9, Subsection (d) of the Florida Constitution. 1,764.75 9200/720 Interest - 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 Accued Interest Payable - 1114 Cash with Fiscal/Service Agents - 3322 CO&DS Withheld for SBE/COBI Bonds - 3226 SBA Sinking Fund Earnings - 1114 Cash with Fiscal Agent to payments of refunded bonds escrow agent. - 112	1,764.75 - - - - - - - -
investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 1 Fund 100 Debt Service, SBE/COBI Bonds - Account # Description - 9200/710 Redemption of Principal - 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents - 3322 CO&DS 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. - Teconciliation 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)	1,764.75 - - - - - - - - - -
investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 1 Fund 100 Debt Service, SBE/COBI Bonds Account # Description - 9200/710 Redemption of Principal - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents - 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 Fus:	1,764.75 - - - - - - - - - - - - - - - -
Investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Image: Comparison of Principal Section (d) of the Florida Constitution. Fund 210 Debt Service, SBE/COBI Bonds - Account # Description - 9200/710 Redemption of Principal - 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 Accrued Interest Payable - 322 CO&DS Withheld for SBE/COBI Bonds - 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.	1,764.75 - - - - - - - - - - - - - - - - - - -
investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 1 Fund 100 Debt Service, SBE/COBI Bonds Account # Description - 9200/710 Redemption of Principal - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents - 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 Fus:	1,764.75 - - - - - - - - - - - - - - - - - - -
investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1,764.75 3323 COADS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Termod 210 Debt Service, SEP/COBI Bonds Account # Description 9200/710 Redemption of Principal 9200/710 Redemption of Principal 9200/730 SBA Sinking Fund Administration Fees 9200/730 SBA Sinking Fund Administration Fees 9200/741 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3326 SBA Sinking Fund Earnings 3326 SBA Sinking Fund Earnings 111X 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. Reginning fund balance as provided in prior school year	1,764.75 - - - - - - - - - - - - - - - - - - -
investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1,764.75 3333 CO&DS Withheld for Administration 1 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 1,764.75 Fund 210 Debt Service, SBE/COBI Bonds - Account # Description - 9200/710 Redemption of Principal - 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9200/710 Redemption of Principal - 9200/730 SBA Sinking Fund Administration Fees - 9200/730 SBA Sinking Fund Administration Fees - 9210 Accrued Interest Payable - 1114 Cash with Fiscal/Service Agents - 3326 SBA Sinking Fund Earnings - 111XX 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 secrow agent	1,764.75 - - - - - - - - - - - - - - - - - - -
investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1,764.75 3323 COADS Withheld for Administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. Termod 210 Debt Service, SEP/COBI Bonds Account # Description 9200/710 Redemption of Principal 9200/710 Redemption of Principal 9200/730 SBA Sinking Fund Administration Fees 9200/730 SBA Sinking Fund Administration Fees 9200/741 Payments to Refunding Bond Escrow 2210 Accrued Interest Payable 1114 Cash with Fiscal/Service Agents 3326 SBA Sinking Fund Earnings 3326 SBA Sinking Fund Earnings 111X 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. Reginning fund balance as provided in prior school year	1,764.75
investment earnings. Fund 100 General Fund Account # Description 7200/310 Professional and Technical Services 1,764.75 3323 CO&DS Withheld for Administration 1 To record amounts withheld from MVLR for actual administration fees as provided in Article XII, Section 9, Subsection (d) of the Florida Constitution. 1 Fund 210 Debt Service, SBE/COBI Bonds Account # Description - 9200/710 Redemption of Principal - 9200/720 Interest - 9200/730 SBA Sinking Fund Administration Fees - 9209/761 Payments to Refunding Bond Escrow - 2210 Accrued Interest Payable - 3326 SBA Sinking Fund Earnings - 3326 SBA Sinking Fund Earnings - 11X 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. Escription service payments, MVLR withheld for Stel/COBI Service. Fee Reconciliatio	1,764.75 - - - - - - - - - - - - - - - - - - -